II

(Acts whose publication is not obligatory)

COMMISSION

COMMISSION DECISION

of 2 July 1998

establishing certain implementing provisions for European Parliament and Council Decision No 888/98/EC establishing a programme of Community action to improve the functioning of the indirect taxation systems of the internal market (Fiscalis programme)

(notified under document number C(1998) 1819)

(98/467/EC)

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

Having regard to Decision No 888/98/EC of the European Parliament and Council of 30 March 1998 establishing a programme of Community action to improve the functioning of the indirect taxation systems of the internal market (Fiscalis programme) [1], and in particular Article 10 thereof,

Whereas certain procedures should be established for the implementation of the exchanges, seminars and multilateral controls referred to in Article 5 of the above decision;

Whereas as many officials as possible should benefit from the programme;

Whereas the planning and execution of these exchanges, seminars and multilateral controls must be organised so as to maximise the benefit and value-for-money for the Community;

Whereas certain financial provisions should be adopted to ensure the sound financial management and control of the expenditure incurred by the exchanges, seminars and multilateral controls, as provided for in Article 8 of the above decision;

Whereas certain procedures should be established to guarantee the continuous evaluation provided for in Article 12 of the above decision;

Whereas the measures provided for in this Decision are in accordance with the opinion of the Committee referred to in Article 11 of Decision No 888/98/EC,

HAS ADOPTED THIS DECISION:

Article 1

This decision lays down certain implementing provisions in respect of European Parliament and Council Decision No 888/98/EC establishing a programme of Community action to improve the functioning of the indirect taxation systems of the internal market (Fiscalis programme); these provisions relate to:

— the organisation of exchanges, seminars and multilateral controls,
— the financial procedures for the payment and reimbursement of expenses in connection with exchanges, seminars and multilateral controls,
— the procedures for continuous evaluation of exchanges, seminars and multilateral controls.

Article 2

Each Member State shall ensure that their representative to the Committee referred to in Article 11 of Decision No 888/98/EC ('the Committee') shall be responsible for the coordination of their Member State's fulfilment of the provisions of this decision. Where a Member State is represented by two representatives they shall jointly be so responsible.

[1] OJ L 126, 28. 4. 1998, p. 1.

TITLE I

GENERAL PROVISIONS

Article 3

1. The Member States shall ensure that their officials are regularly informed of the opportunities available under the Fiscalis programme.

2. The Member States shall ensure that all their officials chosen to participate in exchanges, seminars and multilateral controls are able to communicate well in the languages used during these activities.

3. As a general rule, the Member States shall ensure that the Community does not bear the expenses related to more than:

— one exchange per official during the programme,

— one multilateral control per official in a given year, and

— two seminars per official in a given year.

Exceptions to this general rule should be notified to the Commission in advance. In the absence of an opinion to the contrary from the Commission within 10 working days of the receipt of the notification, the Community shall bear the expenses related to the activity concerned.

4. The Member States shall choose officials from all appropriate parts of their administrations to participate in exchanges, seminars and multilateral controls.

5. The Member States shall ensure that their officials chosen to participate in exchanges, seminars and multilateral controls are suitably qualified; fully prepared in advance; and attend and participate fully in the activities involved.

6. The Member States shall communicate each year to the Commission the number of officials in their administration they consider eligible to participate in exchanges, seminars and multilateral controls. Eligible officials shall be those defined by Article 2(c) of Decision No 888/98/EC.

Article 4

1. Each Member State shall communicate to the Commission any duties or tasks carried out by their own officials which their legal system does not permit to be entrusted to an official from another Member State in the course of an exchange or a multilateral control. The nature of the specific exclusion shall also be communicated to the Commission. The Commission shall collate this information and make it available to all Member States.

2. Each Member State shall ensure that officials from other Member States shall be entrusted with all appropriate duties and tasks to be carried out during the exchange or multilateral control that permit the fulfilment of the objectives of the exchange or multilateral control. Each Member State shall consider all duties and tasks carried out by their own officials holding a similar position as potentially appropriate for an official from another Member State to carry out, except those specifically excluded and communicated to the Commission in accordance with Article 4(1).

Article 5

1. The Community may only bear travel and subsistence expenses incurred by officials in the course of exchanges, seminars and multilateral controls that take place other than in the Member State of the official. Travel and subsistence expenses incurred by officials in the course of exchanges, seminars and multilateral controls that take place in their own Member State shall be borne by the Member State concerned.

2. As a general rule, exchanges and seminars shall be completed within the same calendar year as that in which the Community bears the related expenses. Journeys by officials to or from other Member States related to multilateral controls shall be completed within five months of the decision that the Community will bear part of the expenses of the particular control. Exceptions to this general rule should be notified to the Commission in advance. In the absence of an opinion to the contrary from the Commission within 10 working days of the receipt of the notification, the Community shall bear the expenses related to the activity concerned.

TITLE II

EXCHANGES

Article 6

Member States shall ensure that their choice of Member States to be visited by their officials ('host Member States') is geographically balanced. As a general rule, each Member State shall send at least three officials to each other Member State within the duration of the programme and shall ensure that the average of the duration of all the exchanges on which they send their officials in a given year shall not be less than two weeks. Exceptions to this general rule should be notified to the Commission before the end of August each year. In the absence of an opinion to the contrary from the Commission within 10 working days of the receipt of the notification, the Community shall bear the expenses related to the activity concerned.

Article 7

1. Each year, the Member States shall choose: the officials to participate in exchanges ('exchange officials'); the objective and particular work activity of each proposed

exchange; and potential host Member States. The number of exchanges so selected shall be determined in the light of total amount of travel and subsistence expenses established in accordance with Article 10(1) and (2). The exchanges chosen shall be those where the combination of exchange official, objective and work activity, and host Member State, are most likely to meet the general objectives of the programme, as set down in Article 3 of Decision No 888/98/EC.

2. The Member State of origin shall ensure that each exchange official completes an exchange proposal form, in accordance with the model established by the Commission, indicating the objectives of the exchange and the professional experience of the candidate. The Member State of origin shall ensure that the objectives and particular work activity of the exchange have been discussed and agreed with the superior manager of the exchange official.

3. For each selected candidate, the Member State of origin shall send the completed exchange proposal form to any appropriate host Member States that have been identified.

4. Within two weeks of receipt of the exchange proposal form, the host Member State shall, as a general rule, confirm to the origin Member State that the exchange will take place on the basis of the exchange proposal form. The name and contact details of an official who will organise the exchange ('host official') shall also be communicated to the Member State of origin. If the host Member State is unable to confirm the exchange within the two weeks, the Commission shall be notified by the host Member State.

5. Both Member States shall ensure that the exchange official and the host official reach agreement in advance of the exchange on the objectives and particular work activity of the exchange; the duties to be entrusted to the exchange official by the host administration; any linguistic or specific professional requirements; the date of the exchange and any other relevant details.

6. The host Member State shall take any other necessary steps to ensure that in its planning and execution of the exchange, the exchange official plays an effective part in the activities of the host administration.

7. The host Member State shall take any necessary steps to ensure that during the exchange, the civil liability of the exchange official in the performance of his duties shall be treated in the same way as that of officials of the host Member State. The Member State of origin and the host Member State shall take any steps they consider necessary to ensure that the exchange official is bound by the same rules of professional secrecy as officials of the host Member State during the exchange.

TITLE III

SEMINARS

Article 8

1. No more than 15 seminars may be organised in any given year. Proposals for seminars may be made by the Member States or the Commission. The seminars chosen shall be those which are most likely to meet the general objectives of the programme, as set down in Article 3 of Decision No 888/98/EC.

2. Seminars may last between two and three working days, as appropriate.

3. The travel and subsistence expenses of two representatives from each Member State (but not including the host Member State) and no more than five outside experts may be borne by the Community for each seminar. The Commission and the host Member State may agree to permit more representatives from any or all of the Member States to attend the seminar, without their expenses being borne by the Community. In addition the travel and subsistence expenses for one day for one official from no more than five Member States other than the host Member State may also be borne by the Community for a preparatory meeting for each seminar. The Commission and the host Member State shall agree jointly on the need for such a meeting.

4. The Community shall bear other expenses relating to the organisation of seminars not covered by the travel and subsistence expenses of officials and agreed between the Commission and the host Member State in accordance with the following paragraph. The Commission shall reimburse directly these expenses. The financial control procedures set out in Annex I to this decision shall be respected.

5. The venue for each seminar and the supply of any equipment or facilities required shall be agreed between the Commission and the host Member State, taking into account: accessibility from other Member States; availability of appropriate facilities and value-for-money; and the rates in force for reimbursement of subsistence expenses for the host Member State.

6. Each seminar shall be jointly planned and executed by the Commission and the host Member State to ensure the greatest possible active participation and involvement of the participants.

TITLE IV

MULTILATERAL CONTROLS

Article 9

1. As a general rule, the Community may only bear the travel and subsistence expenses entailed by a maximum of two return journeys to another Member State, per official, per multilateral control and a total of 10 days subsistence per official per multilateral control. Exceptions to this general rule should be notified to the Commission in advance. In the absence of an opinion to the contrary from the Commission within 10 working days of the receipt of the notification, the Community shall bear the expenses related to the activity concerned. The Community may only bear the travel and subsistence expenses in this way of two officials per Member State, per multilateral control.

2. The number of multilateral controls chosen, for which the travel and subsistence expenses shall be borne by the Community, shall be determined in the light of total amount of travel and subsistence expenses established in accordance with Article 10(1) and (2). The multilateral controls chosen shall be those which are most likely to meet the general objectives of the programme, as set down in Article 3 of Decision No 888/98/EC.

Each proposal for a multilateral control shall be evaluated on the basis of the following information supplied by the proposing Member State to the Commission and all other Member States:

— the industrial sector and approximate size of the taxable person or persons to be controlled,

— the justification for a multilateral control,

— the justification for the Community to bear some of the expenses, in relation to the general objectives of the programme, as set down in Article 3 of Decision No 888/98/EC,

— and any other relevant information.

In addition, the proposing Member State shall simultaneously inform all other Member States where the taxable person or persons involved have or may possibly have fiscal obligations, of the identity of the taxable person or persons to be controlled.

3. For each multilateral control for which it has been agreed that the Community will bear some of the expenses, the Member State which proposed the control shall be responsible for the planning and execution of the multilateral control, in consultation with the other participating Member States. In accordance with paragraph one, the multilateral controls may not, as a general rule, entail more than two journeys to another Member State for the officials involved.

TITLE V

FINANCIAL MANAGEMENT AND CONTROL

Article 10

1. The total amount of travel and subsistence expenses incurred by the officials of each Member State in a given year that may be borne by the Community shall be determined by the Commission, taking into account:

— the annual budgetary appropriations authorised for the Fiscalis programme,

— the appropriations required for Fiscalis activities other than exchanges, seminars and multilateral controls,

— the appropriations required to reimburse the cost of participation of officials and outside experts at seminars,

— the number of officials in each Member State eligible to participate in the activities of the programme (in accordance with Article 3(6)),

— the number of Member States,

— any adjustments made in accordance with paragraph 2; and in the light of the reports referred to in paragraph 10,

— and the number of taxable persons in each Member State making intra-Community supplies.

2. The total amount of travel and subsistence expenses for exchanges, seminars and multilateral controls that may be borne by the Community for each Member State may be adjusted throughout the year. Such adjustments shall be justified in the light of the reports of actual and forecast expenditure referred to in paragraph 9.

3. If the total amount of expenses incurred in a given year by the officials of a Member State in the course of exchanges, seminars and multilateral controls exceeds the total amount for that Member State determined according to paragraphs 1 and 2, the additional amount of expenses shall be borne by the Member State concerned, in accordance with Article 8(3)a of Decision No 888/98/EC.

4. The Member States shall ensure that their officials participating in exchanges, seminars and multilateral controls are appropriately insured against any moral, material or bodily harm they may incur in the course of the journey to or from, or stay in, the place where the exchanges, seminars and multilateral controls are carried out. In particular, an official using his own car shall remain liable for any accidents to his car or to third parties in accordance with the laws in force where any such accident occurs. No moral, material or bodily harm incurred by an official in the course of the journey to or from or stay in the place where the exchanges, seminars and multilateral controls are carried out may be the subject of a claim against the Community.

5. The Member States shall reimburse on behalf of the Community the travel and subsistence expenses incurred by officials in the course of exchanges, seminars or multilateral controls up to the total amount of travel and

subsistence expense established in accordance with paragraphs 1 and 2. The Member States shall ensure that only expenses incurred in accordance with the rules set down in Annex I to this Decision are reimbursed.

6. The Commission shall in turn reimburse the Member States the expenses they have reimbursed on behalf of the Community in accordance with paragraph 5. A maximum of 60 % of the total amount that the Community will bear for each Member State will be paid to each Member State at the beginning of the year. Further payments to the Member States may be made subsequently, as necessary. These subsequent payments may be withheld until the Commission considers that all the provisions of this decision, in particular paragraphs 9 and 10 and Title VI, have been fulfilled.

7. All funds paid to the Member States by the Commission shall be made in the currency of the Community budget for the given year. The Member States may reimburse the expenses in any appropriate Community currency, provided that only the official conversion rates established by the Commission are applied. The Member States shall bear any costs incurred in converting currency.

8. The Member States shall preserve for five years all necessary supporting documentation.

9. Each Member State shall send to the Commission before the end of August each year, a report of actual and forecast expenditure on travel and subsistence, in accordance with a Commission model.

10. Each Member State shall send to the Commission before 20 February each year, a report of actual expenditure on travel and subsistence in the preceding year, in accordance with a Commission model.

11. If, in exceptional circumstances, any of the funds paid to a Member State remain unspent they shall, with the prior agreement of the Commission, be considered as part of the payment of the amount of the following year. The first payment of the following year shall be reduced by the corresponding amount. The Commission may, alternatively, recover any unspent funds from the Member States.

TITLE VI

REPORTS AND EVALUATION

Article 11

1. The Member States shall ensure that the evaluation forms set out in Annex II to this Decision are completed and countersigned and communicated to the Commission within the deadlines indicated:

— evaluation of the exchange by the exchange official (within two weeks of the completion of the exchange). This shall also be sent to the host Member State,

— evaluation of the exchange by the host official (within two weeks of the completion of the exchange). This shall also be sent to the origin Member State,

— evaluation of the exchange by the superior manager of the exchange official (within six months of the completion of the exchange),

— evaluation of the seminar by each participant (before departure from the seminar),

— evaluation of the seminar by each Member State (within six months of the completion of the seminar),

— evaluation of each multilateral control by the Member States involved (within two months of the completion of the control).

2. The Commission and the Member States, as appropriate, shall ensure that the following reports are completed. The Member States shall ensure that these reports are circulated throughout their administration, as appropriate.

— report of the exchange by the exchange official,

— report of the seminar by one participant per Member State,

— report of the seminar drawn up by the Commission and the host Member State. This report shall be sent to all Member States within three months of the completion of the seminar and shall be subsequently discussed by the Committee,

— report of each multilateral control by the host Member State. This report shall be sent to the Commission within eight months of the decision that the Community will bear some of the costs of the multilateral control. The Commission shall forward the report to all Member States and it shall subsequently be discussed by the Committee.

Article 12

This Decision shall enter into force on the day of its publication in the *Official Journal of the European Communities*.

It shall apply from 1 January 1998.

Article 13

This Decision is addressed to the Member States.

Done at Brussels, 2 July 1998.

For the Commission

Mario MONTI

Member of the Commission

ANNEX I

RULES CONCERNING THE REIMBURSEMENT OF TRAVEL AND SUBSISTENCE EXPENSES (Article 10(5))

1. **Arrangements common to exchanges, seminars and multilateral controls**

(a) *Travelling expenses to and from the host Member State*

— Travel by train

Where the length of the outward and return journeys total less than 800 km, the trip shall be made by train and will be reimbursed on the basis of the price of a first-class railway ticket. Reservation expenses and the supplements for high-speed trains can also be reimbursed.

— Travel by air

Where the length of the outward and return journeys total more than 800 km the trip may be made by air. Air travel is in economy class and special rates must be used where they are available. Where the travel conditions allow, reduced tariffs must be used (PEX or others). In the latter case, an additional daily subsistence allowance may be granted for the minimum period necessary in order to satisfy the conditions for the application of this type of tariff. Where the stay is extended in this way, the total cost (air travel expenses and additional daily subsistence allowances) must be lower than the normal ticket prices. Additional daily subsistence allowances for an extended stay will not be granted when normal tariffs are used.

Journeys of under 800 km are permitted by air if the total cost (i.e. travel and daily allowance for time spent travelling) is cheaper than that of a journey by rail.

Travel by air is authorised for outward and return journeys of less than 800 km in the following cases:

— when the journey includes a sea-crossing,

— in cases of emergency or *force majeure.*

— Travel by private vehicle

Officials travelling by private vehicle can be reimbursed on the basis of the price of the first class rail fare or the most economic air fare whichever is the lowest. The first class rail fare of the normal train service (and not high speed services) shall be used; e.g. TGV, Thalys fares shall not be used for this calculation.

If two or more officials who are entitled to a reimbursement of their travelling expenses use the same vehicle, reimbursement is carried out only to the person having charge of the vehicle, at the rate of 150 %.

— Travel by boat

Additional expenses for a journey by boat are not reimbursable since they are included in the price of the first class rail fare.

The journey to and from the railway station or airport may be reimbursed on the basis of the cost of public transport. Where there is no public transport link, the reimbursement will be on the basis of the first-class rail-fare for an equivalent distance. Taxi fares are not reimbursed unless the flight or train leaves before 08.00 and/or arrives after 21.00 or in cases of emergency or *force majeure.*

Exchanges/seminars/multilateral controls combined with holidays

In general, participants will refrain from combining an exchange/seminar/multilateral control with holidays taken at the place of the exchange/seminar/multilateral control. However in certain circumstances, duly approved by the representative of the Member State to the Committee, an exception may be made and the following rules will be observed:

— if more than three working days are taken, the equivalent of half the cost of a return journey between the place of origin and the place of exchange/seminar, excluding any supplement, will be reimbursed,

— the travelling time normally needed to reach or return from the place of exchange/seminar is considered as a holiday (and counts towards the three working days) when the travelling takes place on a working day.

Where the conditions and dates of travel allow, the cheapest fare available will be taken into account for the purpose of determining the part of the expenses to be paid by the official on exchange or participating in a seminar.

(b) *Living expenses*

The official is entitled to a flat-rate daily subsistence allowance to cover in particular accommodation, breakfast, meals, local travelling and other expenditure. Taxi expenses at the place of destination are included in the daily subsistence allowance and cannot be reimbursed by the Commission.

The rates of the daily subsistence allowance are those applicable to missions of Commission officials (grades A 4-B) and shall be communicated by the Commission to the Member States annually.

The flat-rate daily subsistence allowance shall be broken down as follows:

— for each period of 24 hours: one day's allowance,

— for a residual period of six hours or less: a quarter of the allowance for a whole day,

— for a residual period of 12 hours or less, but longer than six hours: half of the allowance for a whole day,

— for a residual period longer than 12 hours: a whole day's subsistence allowance.

For the calculation of the daily subsistence allowance, the following rules apply:

— in the event of travel by rail, the duration of the stay is determined by the times of departure and of arrival of the train, plus 30 minutes before departure and after arrival,

— a journey by air is regarded as having begun two hours before take-off and finishing two hours after the landing of the aircraft,

— where the use of a personal vehicle means extending the duration of the mission, travelling time for an equivalent rail/air journey, whichever is the most economical, will be taken into account when calculating the daily subsistence allowance.

Exchanges/seminars/multilateral controls combined with holidays

If more than three working days are taken, the official stay for the purpose of calculating the daily subsistence allowance is reckoned as starting at the beginning of the exchange/seminar if the days are taken before the exchange/seminar, and as finishing at the close of the exchange/seminar if the days taken follow the official stay. Where a reduced-rate fare has been obtained, allowances will be calculated to take account of the minimum period necessary to satisfy the conditions for the application of this type of tariff.

Daily subsistence allowances are not paid in respect of travelling time normally needed to reach or return from the place of exchange/seminar/multilateral control.

2. **Arrangements specific to exchanges**

(a) Payment of the expenses for travelling to different places in the host Member state shall be agreed between the Member States concerned. The Commission will reimburse these expenses to the appropriate Member state.

(b) In cases where the duration of the exchange exceeds 28 days at the same place, the rate of the subsistence allowance is reduced by 25 %.

Reimbursement of seminar expenses other than travel and subsistence (Article 8(4))

1. *Type of expenditure*

Certain expenses directly connected with the organisation of seminars can be met by the Commission, these are in particular the hiring of the rooms, interpretation, the installation and hiring of the interpreters' cubicles, certain ancillary expenses such as the hiring of equipment (overhead projector, etc.). This expenditure will be paid by the Commission after prior authorisation.

2. *VAT exemption*

The Commission is exempted from all duties and taxes, in particular from value-added tax, pursuant to the provisions of Articles 3 and 4 of the Protocol on the privileges and immunities of the European Communities. The Commission will issue a certificate to support the exemption from VAT under Article 15(10) of Council Directive 77/388/EEC with the order for the hire of accommodation and equipment.

3. *Testing the market*

The Commission may decide, as appropriate, to carry out the necessary market test, purchase order and payment procedures for these expenses. In other cases, where the Commission and the host Member State agree that they shall jointly carry out these procedures, the following procedure shall be respected.

Transactions involving equipment hire and the supply of services shall be concluded only after an invitation to tender. Thus it is necessary, as far as possible and by all suitable means, to ensure that the traders eligible to make the supply have been subjected to competitive market conditions.

The host Member State is to carry out this market test as follows:

— the Member State shall make a rapid overview of the market (for the expenditure mentioned in paragraph 1) and is to send a form, in accordance with a model to be drawn up by the Commission together with a copy of the offers received (two offers per supply), by fax or by mail to the Commission,

— the Commission makes an official purchase order for the attention of the supplier concerned and sends it with the VAT exemption certificate direct to the supplier,

— the supplier invoices his services to the European Commission for the attention of the DG XXI financial department. Unless otherwise stipulated, payment is made in the currency of the Community Budget within 60 days of the receipt by the Commission of the final invoice formulated in the currency of the Community budget.

ANNEX II

FISCALIS EXCHANGE EVALUATION FORM 1

This form should be completed by each official who went on an exchange. It should be completed immediately on return. It should be sent immediately to your national Fiscalis coordinator.

Part A: **About you**

1. What is your name?

2. What is your gender? Male ☐ Female ☐

3. What is your age? ☐

4. Which is your country?

B	☐	F	☐	A	☐	BG	☐	LV	☐
DK	☐	IRL	☐	P	☐	CY	☐	LT	☐
D	☐	I	☐	FIN	☐	CZ	☐	PL	☐
EL	☐	L	☐	S	☐	EE	☐	RO	☐
E	☐	NL	☐	UK	☐	HU	☐	SK	☐
								SI	☐

5. What is your work area? (you may tick more than one)

VAT ☐ Excise ☐ Direct tax ☐ Customs ☐

6. What is your position in your administration?

Director ☐
Operational manager ☐
Operational official ☐

7. What is your work in your administration? (tick **one** only)

Audit/control	☐	Training	☐
Fraud investigation	☐	Policy/legislation	☐
Recovery/collection	☐	Central management	☐
Administrative cooperation	☐	Legal advice/litigation	☐
Public/taxpayer relations	☐	Other (please indicate)	☐

8. Have you participated in an exchange, seminar or multilateral control supported by the European Community before?

Exchange	☐	How many?	☐
Seminar	☐	How many?	☐
Multilateral control	☐	How many?	☐

9. How do you rate your language skills? (indicate your mother tongue)

	DA	DE	EL	ES	FR
Fluent	☐	☐	☐	☐	☐
Good	☐	☐	☐	☐	☐
Basic	☐	☐	☐	☐	☐

	IT	NL	PT	FI	SV
Fluent					
Good					
Basic					

	EN				
Fluent					
Good					
Basic					

10. Describe the language training your administration has provided you in your career:

Sufficient ☐ Insufficient ☐

11. Do you initiate or answer requests for administrative cooperation to/from other Member States?

Frequently ☐ Occasionally ☐ Never ☐

12. How do you rate the usefulness of the Community systems of communication and information exchange (VIES, SEED, Fiscal SCENT, etc.)?

Very good ☐ Good ☐ Poor ☐ Very poor ☐

Part B: **About the exchange**

13. What Member State did you visit?

B ☐	F ☐	A ☐
DK ☐	IRL ☐	P ☐
D ☐	I ☐	FIN ☐
EL ☐	L ☐	S ☐
E ☐	NL ☐	UK ☐

14. When did your exchange take place?

/ / - / /

15. How many working (non-holiday) days did it cover? ☐

16. What was the objective of your exchange? (tick as many as appropriate)

Gain general understanding of administration ☐	Improve particular professional skills ☐
Study particular administrative practice ☐	Improve particular cooperation relationship ☐
Improve particular working methods ☐	Develop new forms of cooperation ☐
Other (please describe) ☐	

17. What activities did you carry out? (tick as many as appropriate)

Attended internal training course/seminar ☐	Assisted in desk-audit/investigation/recovery ☐
Attended internal meetings ☐	Carried out desk-audit/investigation/recovery ☐
Meetings/visits with officials ☐	Assisted in field-audit/investigation/recovery ☐
Read internal documents ☐	Carried out field-audit/investigation/recovery ☐
Read taxpayer files ☐	Purely administrative tasks ☐
Helped develop internal policy ☐	Other (please describe) ☐

18. If you participated in a desk or field audit or investigation, did you detect any tax evasion?

Yes ☐ No ☐

19. How do you rate the efforts of the host administration to meet your requirements?

Very good ☐ Good ☐ Poor ☐ Very poor ☐

Part C: **Your evaluation of the benefit of the exchange**

From your experience on the exchange:

20. Do you now expect to prevent and detect tax avoidance and tax evasion in the future:

A lot better? ☐
Quite a lot better? ☐
A bit better? ☐
No better at all? ☐

21. Is your understanding of Community indirect tax law and its national implementation and administration in your and other Member States now:

A lot better? ☐
Quite a lot better? ☐
A bit better? ☐
No better at all? ☐

22. Do you now expect to cooperate with officials from other Member States in the future:

A lot more efficiently, effectively and extensively? ☐
Quite a lot more efficiently, effectively and extensively? ☐
A bit more efficiently, effectively and extensively? ☐
Not at all more efficiently, effectively and extensively? ☐

23. Do you now expect to improve your personal administrative procedures:

A lot? ☐
Quite a lot? ☐
A bit? ☐
Not at all? ☐

24. To what extent do you expect other colleagues (or your unit or administration as a whole) to benefit from your experience?

A lot ☐
Quite a lot ☐
A bit ☐
Not at all ☐

25. Please describe any outstandingly good or bad points about the exchange, any important results not included above, or any other comments. (Keep comments short and legible. Comments in English, French or German preferred)

FISCALIS EXCHANGE EVALUATION FORM 2

This form should be completed by one official who played the biggest part in hosting an official from another Member State. It should be completed on the departure of the official. It should be sent immediately to your national Fiscalis coordinator.

Part A: **About you and the exchange official**

1. What is your name?

2. What is your Member State?

B		F		A	
DK		IRL		P	
D		I		FIN	
EL		L		S	
E		NL		UK	

3. What is the name of the official you hosted?

4. Which is their country?

B		F		A		BG		LV	
DK		IRL		P		CY		LT	
D		I		FIN		CZ		PL	
EL		L		S		EE		RO	
E		NL		UK		HU		SK	
								SI	

Part B: **About the exchange**

5. How do you rate the level of preparation of the official?

Very good Good Poor Very poor

6. How do you rate the commitment of the official to achieving their objectives?

Very good Good Poor Very poor

7. How do you rate the ability to communicate of the official?

Very good Good Poor Very poor

Part C: **Your evaluation of the benefit of the exchange**

From your experience in hosting the exchange:

8. Do you now expect to prevent and detect tax avoidance and tax evasion in the future:

A lot better?
Quite a lot better?
A bit better?
No better at all?

9. Is your understanding of Community indirect tax law and its national implementation and administration in your and other Member States now:

A lot better?	☐
Quite a lot better?	☐
A bit better?	☐
No better at all?	☐

10. Do you now expect to cooperate with officials from other Member States in the future:

A lot more efficiently, effectively and extensively?	☐
Quite a lot more efficiently, effectively and extensively?	☐
A bit more efficiently, effectively and extensively?	☐
Not at all more efficiently, effectively and extensively?	☐

11. Do you now expect to improve your personal administrative procedures:

A lot?	☐
Quite a lot?	☐
A bit?	☐
Not at all?	☐

12. To what extent do you expect other colleagues (or your unit or administration as a whole) to benefit from the experience of hosting the exchange?

A lot	☐
Quite a lot	☐
A bit	☐
Not at all	☐

13. Please describe any outstanding good or bad points about the exchange, any important results not included above, or any other comments. (Keep comments short and legible. Comments in English, French or German preferred)

FISCALIS EXCHANGE EVALUATION FORM 3

This form should be completed by the line manager of the official who went on the exchange. It should be completed six months after the return of the official.

It should then be sent immediately to your national Fiscalis coordinator.

1. Name of official on exchange

2. What is your name?

3. Which is your country?

B		F		A		BG		LV	
DK		IRL		P		CY		LT	
D		I		FIN		CZ		PL	
EL		L		S		EE		RO	
E		NL		UK		HU		SK	
								SI	

Your evaluation of the benefit of the exchange

Because of the experience gained on the exchange:

4. Has your official since been able to prevent and detect tax avoidance and tax evasion:

A lot better?	
Quite a lot better?	
A bit better?	
Not better at all?	

5. Has your official's understanding of Community indirect tax law and its national implementation and administration in your and other Member States since become:

A lot better?	
Quite a lot better?	
A bit better?	
No better at all?	

6. Have you since found that your official cooperates with officials from other Member States:

A lot more efficiently, effectively and extensively?	
Quite a lot more efficiently, effectively and extensively?	
A bit more efficiently, effectively and extensively?	
Not at all more efficiently, effectively and extensively?	

7. Has your official since improved their personal administrative procedures:

A lot?	
Quite a lot?	
A bit?	
Not at all?	

8. To what extent have other officials (or your unit or administration as a whole) benefited from the experiences of your official?

A lot	
Quite a lot	
A bit	
Not at all	

9. Please describe any outstandingly good or bad points about the exchange, any important results not included above, or any other comments. (Keep comments short and legible. Comments in English, French or German preferred)

FISCALIS SEMINAR EVALUATION FORM 1

This form should be completed by each official who participated in a seminar. It should be completed before the end of the seminar. It should be given directly to the Commission officials present.

Seminar attended

Part A: **about you**

1. What is your name?

2. What is your gender? Male ☐ Female ☐

3. What is your age? ☐

4. What is your Member State?

B	☐	F	☐	A	☐	BG	☐	LV	☐
DK	☐	IRL	☐	P	☐	CY	☐	LT	☐
D	☐	I	☐	FIN	☐	CZ	☐	PL	☐
EL	☐	L	☐	S	☐	EE	☐	RO	☐
E	☐	NL	☐	UK	☐	HU	☐	SK	☐
								SI	☐

5. What is your work area? (you may tick more than one)

VAT ☐ Excise ☐ Direct tax ☐ Customs ☐

6. What is your position in your administration?

Director ☐
Operational Manager ☐
Operational Official ☐

7. What is your work in your administration? (tick **one** only)

Audit/control	☐	Training	☐
Fraud investigation	☐	Policy/Legislation	☐
Recovery/collection	☐	Central management	☐
Public/taxpayer relations	☐	Legal advice/litigation	☐
Administrative cooperation	☐	Other (please indicate)	☐

8. Have you participated in an exchange, seminar or multilateral control supported by the European Community before?

Exchange	☐	How many?	☐
Seminar	☐	How many?	☐
Multilateral control	☐	How many?	☐

9. How do you rate your language skills? (indicate your mother tongue)

	DA	DE	EL	ES	FR
Fluent	☐	☐	☐	☐	☐
Good	☐	☐	☐	☐	☐
Basic	☐	☐	☐	☐	☐

	IT	NL	PT	FI	SV
Fluent					
Good					
Basic					

	EN				
Fluent					
Good					
Basic					

10. Describe the language training your administration has provided you in your career:

Sufficient ☐ Insufficient ☐

11. Do you initiate or answer requests for administrative cooperation to/from other Member States?

Frequently ☐ Occasionally ☐ Never ☐

12. How do you rate the usefulness of the Community systems of communication and information exchange (VIES, SEED, Fiscal SCENT, etc.)?

Very good ☐ Good ☐ Poor ☐ Very poor ☐

Part B: **About the seminar**

13. How do you rate the choice of subject and objectives for the seminar?

Very good ☐ Good ☐ Poor ☐ Very poor ☐

14. How do you rate the quality of the preparatory documents for the seminar?

Very good ☐ Good ☐ Poor ☐ Very poor ☐

15. How do you rate the performance of the chairmen and reporters of the seminar and working groups?

Very good ☐ Good ☐ Poor ☐ Very poor ☐

16. How do you rate the performance of the other participants in the seminar (and in the margins)?

Very good ☐ Good ☐ Poor ☐ Very poor ☐

17. How do you rate the quality of presentations made?

Very good ☐ Good ☐ Poor ☐ Very poor ☐

18. How do you rate the quality of debate in the plenary and the working groups?

Very good ☐ Good ☐ Poor ☐ Very poor ☐

19. How do you rate the facilities of the seminar (conference rooms, equipment, interpretation etc.)?

Very good ☐ Good ☐ Poor ☐ Very poor ☐

Part C: **Your evaluation of the benefit of the seminar**

From your whole experience of the seminar (both the formal sessions and discussions in the margin)

20. Do you now expect you or your administration as a whole to prevent and detect tax avoidance and tax evasion in the future:

A lot better? ☐
Quite a lot better? ☐
A bit better? ☐
No better at all? ☐

21. Is your understanding of Community indirect tax law and its national implementation and administration in your and other Member States now:

A lot better?	☐
Quite a lot better?	☐
A bit better?	☐
No better at all?	☐

22. Do you now expect you or your administration as a whole to cooperate with officials from other Member States in the future:

A lot more efficiently, effectively and extensively?	☐
Quite a lot more efficiently, effectively and extensively?	☐
A bit more efficiently, effectively and extensively?	☐
Not at all more efficiently, effectively and extensively?	☐

23. Do you now expect you or your administration as a whole to improve administrative procedures:

A lot?	☐
Quite a lot?	☐
A bit?	☐
Not at all?	☐

24. Please describe any outstandingly good or bad points about the seminar, any important results not included above, or any other comments. (Keep comments short and legible. Comments in English, French or German preferred)

FISCALIS SEMINAR EVALUATION FORM 2

This form should be completed by each official who participated in a seminar. It should be completed six months after the end of the seminar. It should be sent immediately to the national Fiscalis coordinator.

1. Seminar attended

2. What is your name?

3. Which is your country?

B		F		A		BG		LV	
DK		IRL		P		CY		LT	
D		I		FIN		CZ		PL	
EL		L		S		EE		RO	
E		NL		UK		HU		SK	
								SI	

As a result of your participation in the seminar and of subsequent follow-up within your administration:

4. Have you since been able to prevent and detect tax avoidance and tax evasion:

A lot better?	
Quite a lot better?	
A bit better?	
No better at all?	

5. Has your administration as a whole since been able to prevent and detect tax avoidance and tax evasion:

A lot better?	
Quite a lot better?	
A bit better?	
No better at all?	

6. Has your understanding of Community indirect tax law and its national implementation and administration in your and other Member States since become:

A lot better?	
Quite a lot better?	
A bit better?	
No better at all?	

7. Has your administration's understanding of Community indirect tax law and its national implementation and administration in your and other Member States since become:

A lot better?	
Quite a lot better?	
A bit better?	
No better at all?	

8. Have you since cooperated with officials from other Member States:

A lot more efficiently, effectively and extensively?	
Quite a lot more efficiently, effectively and extensively?	
A bit more efficiently, effectively and extensively?	
Not at all more efficiently, effectively and extensively?	

9. Has your administration as a whole since cooperated with administrations of other Member States:

A lot more efficiently, effectively and extensively?	
Quite a lot more efficiently, effectively and extensively?	
A bit more efficiently, effectively and extensively?	
Not at all more efficiently, effectively and extensively?	

10. Have you since improved your personal administrative procedures:

A lot?	
Quite a lot?	
A bit?	
Not at all?	

11. Has your administration as a whole improved administrative procedures:

A lot?	
Quite a lot?	
A bit?	
Not at all?	

12. Please describe any outstandingly good or bad points about the seminar, any important results not included above, or any other comments. (Keep comments short and legible. Comments in English, French or German preferred)

FISCALIS MULTILATERAL CONTROL EVALUATION FORM 1

This form should be completed by each official who participated in a meeting related to a multilateral control which took place in another Member State. It should be sent following completion of work on the multilateral control to the national Fiscalis coordinator.

Multilateral control codename

Part A: **about you**

1. What is your name?

2. What is your gender? Male ☐ Female ☐

3. What is your age? ☐

4. What is your Member State?

B	☐	F	☐	A	☐
DK	☐	IRL	☐	P	☐
D	☐	I	☐	FIN	☐
EL	☐	L	☐	S	☐
E	☐	NL	☐	UK	☐

5. What is your work area? (you may tick more than one)

VAT ☐ Excise ☐ Direct tax ☐ Customs ☐

6. What is your position in your administration?

Director	☐
Operational Manager	☐
Operational Official	☐

7. What is your work in your administration? (tick **one** only)

Audit/control	☐	Training	☐
Fraud investigation	☐	Public/taxpayer relations	☐
Recovery/collection	☐	Administrative co-operation	☐
Policy/Legislation	☐	Legal advice/litigation	☐
Central management	☐	Other (please indicate)	☐

8. Have you participated in an exchange, seminar or multilateral control supported by the European Community before?

Exchange	☐	How many?	☐
Seminar	☐	How many?	☐
Multilateral control	☐	How many?	☐

9. How do you rate your language skills? (indicate your mother tongue)

	DA	DE	EL	ES	FR
Fluent	☐	☐	☐	☐	☐
Good	☐	☐	☐	☐	☐
Basic	☐	☐	☐	☐	☐

	IT	NL	PT	FI	SV
Fluent					
Good					
Basic					

	EN				
Fluent					
Good					
Basic					

10. Describe the language training your administration has provided you in your career:

Sufficient ☐ Insufficient ☐

11. Do you initiate or answer requests for administrative cooperation to/from other Member States?

Frequently ☐ Occasionally ☐ Never ☐

12. How do you rate the usefulness of the Community systems of communication and information exchange (VIES, SEED, Fiscal SCENT, etc.)?

Very good ☐ Good ☐ Poor ☐ Very poor ☐

Part B: **Your evaluation of the multilateral control**

13. Were the trader or traders a good choice for multilateral control?

Very good ☐ Good ☐ Poor ☐ Very poor ☐

14. Would you have controlled the trader within the next 12 months anyway?

Yes ☐ No ☐

15. How do you rate the performance of the lead Member State?

Very good ☐ Good ☐ Poor ☐ Very poor ☐

16. How do you rate the performance of the other participating Member States?

Very good ☐ Good ☐ Poor ☐ Very poor ☐

17. How do you rate the quality and quantity of information you received about the trader(s)?

Very good ☐ Good ☐ Poor ☐ Very poor ☐

18. Did you detect any tax evasion by the trader or traders registered in your Member State?

Yes ☐ If so, how much in ecu? ☐
No ☐

19. How do you rate the cost-benefit of the multilateral control compared to uncoordinated national controls of the same trader or traders?

Very good ☐ Good ☐ Poor ☐ Very poor ☐

20. How do you rate the effect of the multilateral control on the future compliance of the trader or traders involved?

Very good ☐ Good ☐ Poor ☐ Very poor ☐

21. How do you rate the (deterrent) effect of the multilateral control on the compliance of other traders not covered by the control?

Very good ☐ Good ☐ Poor ☐ Very poor ☐

Part C: **Your evaluation of the wider benefit of the multilateral control**

From your experience on the multilateral control:

22. Do you now expect to prevent and detect tax avoidance and tax evasion in the future:

A lot better?	☐
Quite a lot better?	☐
A bit better?	☐
No better at all?	☐

23. Is your understanding of Community indirect tax law and its national implementation and administration in your and other Member States now:

A lot better?	☐
Quite a lot better?	☐
A bit better?	☐
No better at all?	☐

24. Do you now expect to cooperate with officials from other Member States in the future:

A lot more efficiently, effectively and extensively?	☐
Quite a lot more efficiently, effectively and extensively?	☐
A bit more efficiently, effectively and extensively?	☐
Not at all more efficiently, effectively and extensively?	☐

25. Do you now expect to improve your personal administrative procedures:

A lot?	☐
Quite a lot?	☐
A bit?	☐
Not at all?	☐

26. To what extent do you expect other colleagues (or your unit or administration as a whole) to benefit from your experience?

A lot	☐
Quite a lot	☐
A bit	☐
Not at all	☐

24. Please describe any outstandingly good or bad points about the multilateral control, any important results not included above, or any other comments. (Keep comments short and legible. Comments in English, French or German preferred)

FISCALIS MULTILATERAL CONTROL EVALUATION FORM 2

This form should be completed by the official in charge of the team from the lead Member State. It should be sent following completion of work on the multilateral control to the national Fiscalis coordinator. The written report on the multilateral control should also be sent to the Fiscalis coordinator.

Multilateral control codename

Part A: **About you**

1. What is your name?

2. What is your Member State?

B		F		A	
DK		IRL		P	
D		I		FIN	
EL		L		S	
E		NL		UK	

Part B: **About the multilateral control**

3. What other Member States participated?

B		F		A	
DK		IRL		P	
D		I		FIN	
EL		L		S	
E		NL		UK	

4. What taxes or duties were controlled?

VAT ☐ Excise ☐ Direct tax ☐ Customs ☐

5. What trade sectors do the trader(s) belong to? (see NACE classification)

Division ☐ Group ☐ Class ☐

6. What type of multilateral control was this?

Multinational ☐
Coordinated ☐

7. Why were the trader or traders selected?

Amount of revenue involved		Random selection	
Trade sector		National risk targeting/control programme	
Proportion of intra-Community trade		Suspected fraud	

8. How do you rate the performance of the participating Member States?

Very good ☐ Good ☐ Poor ☐ Very poor ☐

9. How do you rate the quality and quantity of information you received about the trader(s)?

Very good ☐ Good ☐ Poor ☐ Very poor ☐

10. Did you detect any tax evasion by the trader or traders registered in your Member State?

Yes ☐ No ☐ If so, how much in ecu? ☐

11. How do you rate the cost-benefit of the multilateral control compared to uncoordinated national controls of the same trader or traders?

Very good ☐ Good ☐ Poor ☐ Very poor ☐

12. How do you rate the effect of the multilateral control on the future compliance of the trader or traders involved?

Very good ☐ Good ☐ Poor ☐ Very poor ☐

13. How do you rate the (deterrent) effect of the multilateral control on the compliance of other traders not covered by the control?

Very good ☐ Good ☐ Poor ☐ Very poor ☐

Part C: **Your evaluation of the wider benefit of the multilateral control**

From your experience on the multilateral control:

14. Do you now expect to prevent and detect tax avoidance and tax evasion in the future:

A lot better? ☐
Quite a lot better? ☐
A bit better? ☐
No better at all? ☐

15. Is your understanding of Community indirect tax law and its national implementation and administration in your and other Member States now:

A lot better? ☐
Quite a lot better? ☐
A bit better? ☐
No better at all? ☐

16. Do you now expect to cooperate with officials from other Member States in the future:

A lot more efficiently, effectively and extensively? ☐
Quite a lot more efficiently, effectively and extensively? ☐
A bit more efficiently, effectively and extensively? ☐
Not at all more efficiently, effectively and extensively? ☐

17. Do you now expect to improve your personal administrative procedures:

A lot? ☐
Quite a lot? ☐
A bit? ☐
Not at all? ☐

18. To what extent do you expect other colleagues (or your unit or administration as a whole) to benefit from your experience?

A lot ☐
Quite a lot ☐
A bit ☐
Not at all ☐

19. Please describe any outstanding good or bad points about the multilateral control, any important results not included above, or any other comments. (Keep comments short and legible. Comments in English, French or German preferred)