COMMISSION DECISION

of 7 September 2000

amending Decision 98/467/EC 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(2000) 2509)

(2000/565/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:

(1) The experience gained from the organisation of activities organised on the basis of Decision 98/467/EC [2] has indicated that, in the interest of sound and efficient management, certain changes are necessary to improve the management of the Programme.

(2) The increased involvement of Member States in the practical management of the Programme will reduce bureaucracy and improve efficiency.

(3) Evaluation is essential to the sound management of the Programme and the methods of evaluation must be responsive to change and capable of assessing the impact of the activities of the Programme.

(4) In the context of the internal market, there are benefits to be obtained from the exchange of experiences between officials responsible for indirect taxation and those working in related fields and that such cross-fertilisation can best be achieved through the organisation of joint seminars.

(5) The extension of the scope of the implementing provisions to include certain expenses related to activities carried out by Member States on behalf of the Community (i.e. the Community components of existing and future communication and information-exchange systems, manuals and guides, as well as the development of necessary common tools for indirect taxation training, including linguistic training tools) further increases Member States' involvement in the management of the Programme, thereby improving the Programme's effectiveness and efficiency.

(6) Decision 98/467/EC should be amended accordingly.

(7) 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

Decision 98/467/EC is amended as follows:

1. Article 1 is replaced by the following:

'*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 the activities referred to in Article 5 of Decision No 888/98/EC,

— the financial management and control in connection with the activities referred to in Article 4(1) and (2), Article 5 and Article 6(1)(c) of Decision No 888/98/EC,

— the procedures for continuous evaluation and follow-up of the activities referred to in Article 5 of Decision No 888/98/EC.'

2. Article 5(2) is replaced by the following:

'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 a period of time not exceeding eight months. The last journey, within that eight-month period, shall be completed a the latest during the first calendar year following the year in which the multilateral control was selected in accordance with Article 5(3) of Decision No 888/98/EC for financial support from the Community. 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.'

[1] OJ L 126, 28.4.1998, p. 1.
[2] OJ L 206, 23.7.1998, p. 43.

3. In Article 7(4) first and third sentence the words 'two weeks' are replaced by the words 'four weeks'.

4. Article 8 is amended as follows:

(a) Paragraph 1 is replaced by the following:

'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 in accordance with the model established by 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.

Seminars may be organised jointly with bodies other than indirect taxation administrations, provided that expenses relating to the organisation of such a joint seminar are shared pro-rata and that the joint seminar is likely to meet the general objectives of the Programme, as set down in Article 3 of Decision No 888/98/EC.'

(b) Paragraph 4 is replaced by the following:

'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 paragraph 5. The Member States' administrations shall pay the supplier(s) using funds provided for that purpose for services contracted relating to the organisation of seminars following the appropriate guidelines established by the Commission.'

Article 10 is amended as follows:

(a) Paragraphs 1 and 2 are replaced by the following:

'1. The total amount incurred by each Member State that may be borne by the Community in a given year 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 expenses for activities referred to in Article 1, second indent 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 of this Article.'

(b) Paragraphs 5 and 6 are replaced by the following:

'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 the appropriate guidelines established by the Commission 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 and to cover other actions under Article 1, second indent, carried out on behalf of the Community by Member States. These subsequent payments may be withheld until the Commission considers that all the provisions of this Decision, in particular paragraphs 9 and 10 of this Article and of Article 11, have been fulfilled.'

(c) Paragraph 8 is replaced by the following:

'8. The Member States shall preserve either in the original or in electronic form for five years all necessary supporting documentation or related information.

Inspection shall be carried out, in accordance with the procedures laid down in the Financial Regulation (*), by Commission officials representing the Authorising Officer by means of examination of the files related to the management of the funds received in relation to the activities of the Programme and, if necessary, on the spot.

(*) OJ L 356, 31.12.1977, p. 1.'

5. Article 11 is amended as follows:

(a) In Paragraph 1 the introductory phrase is replaced by the following:

'The Member States shall ensure that the evaluation forms in accordance with the model established by the Commission are completed and countersigned and communicated to the Commission within the deadlines indicated.'

(b) In paragraph 2 the fourth indent is replaced by the following:

'— report of each multilateral control by the leading Member State. This report shall be sent to the Commission before the end of the eighth month of the second calendar year following the year in which the multilateral control was selected in accordance with Article 5(3) of Decision No 888/98/EC for financial support from the Community. The Commission shall forward the report to all Member States and it shall subsequently be discussed by the Committee.'

6. The Annexes are deleted.

Article 2

This Decision shall apply from 1 January 2000. It shall, however, not apply to activities which commenced before that date.

Article 3

This Decision is addressed to the Member States.

Done at Brussels, 7 September 2000.

For the Commission

Frederik BOLKESTEIN

Member of the Commission