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???????e?, 12.11.2003
COM(2003) 678 te????

??T?S? ??S ?????????S ???S ?? ???O???? ? ? ? ? ? ? ? ? ? ? ? ?
S ? ? ? ? ? ?

???es? s?et??? pe t?? ???p???s? t?? p?????µpat?? **Fiscalis (1998-2002)**

? ? ? ? ? S ? ? ? ? ? ? ? ? ? O ?

??T?S? ??S ????S ????S ?? ???O?? ? ? ? ? ? ? ? ? ? ?
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?? p????aµµa Fiscalis e??a? ??a p???et?? p????aµµa ?????t???? d??s??, t? ?p??? ap?s??pe? st? ße?t??s? t?? ?e?t????a? t?? s?st?µt?? ?µµes?? f???????a? st?? es?te???? a????.

? pa????sa ???es? e?p?????e s?µf??a µe t? ????? 12, pa????af?? 3, t?? ap?fas?? a???. 888/98/? t?? 30?? ?a?t??? 1998. ?f??? t?? ???p???s? t?? p????µµat?? ?a? ap?te?e?ta? ap? d?? µ????:

(1) ?? **p??t? µ????** a?af??eta? st?? ???p???s? t?? ?????? **d??se??** (sep??a????, a?ta??a????, p???µe??? e?????? ?a? p??t?ß?????? ?at?t?s??).

(2) ?? de?te?? µ???? af??? t?? t?µ?a t?? p????f??????.

I) St? p??t? µ???? pa????s????ta? ?? ?????? d??se?? ?a? ta s??af? ???µat????µ??? st???e?a. ?a?at??e?ta? ?? d??se?? p?? ???p?????a? ??a ???e µ?s?, ? ???s?µ?t?t? t??? st? p?a?s?? t?? p????µµat?? (d?ap?st?se??) ?a? ?? ep???µt?? ße?t??se??.

S?µf??a µe t? ????? 7 t?? ap?fas?? Fiscalis, st? p????aµµa µp????? ?a s?µµet????? ?? s??dedeµ??e? ???e? t?? ? e?t????? ?a? ??at????? ?????p?? s?µf??a µe t?? p???p???se?? p?? ?a???????ta? st?? s?µf???e? s??des?? ? sta s?µp????µat??? p??t?????a s?et??? µe t? s?µµet??? t?? ????? a?t?? st? p????aµµa. ? ???µat?d?t?s? ??e? d?asfa???s?e? ap? ???a p????µµata, e?t?? t?? Fiscalis, st? p?a?s?? t?? p??e?ta??a??? st?at??????.

St?? ???es? a?a????ta? ?? s??se?? µeta?? t?? d??se?? p?? ?????? ???p????e? ?a? t?? t?p???? ? st?at?????? st???? t?? p????µµat??.

? ?t?p???? st???? t?? p????µµat?? (????? 3 t?? ap?fas?? Fiscalis) e??a? ?? e???

(1) ?a ap??t?s??? ?? ?p?????? t? a?t? ????? ep?ped? ?ata???s?? t?? ?????t??? d??a???

(2) ?a d?sfaf? ße?e? ? ße?t??s? t?? d????t??? ? d?ad?as?? ?

(3) ?a d?sfaf? ße?e? ? ap?te?esµat???, ???ast??? ?a? e?tetaµ??? s??e??as?a µeta?? t?? ??at?? µe??? ?a? µeta?? a?t?? ?a? t?? ?p?t??p??.

? ?st?at????? st???? t?? p????µµat?? e??a? ?? e???

– ?a ap???ste??e? ?a? ?a e?s???????s?e? ? ??µ??es?a?

– ?a e?s???????s?e? ? d????s?

– ?a d?sfaf? ?ste? ? e??a?a efa?µ??? t?? ?????t??? ??µ??es?a?

– ?a ße?t????? ? d????t??? s??e??as?a ?a? ?? p??sp??e?e? ?atap???µ?s?? t?? ap?t??.

- **????p?????µ??**

G?a t?? e?t??es? t?? p????µµat?? Fiscalis ????????e p?st?s? **40 e?at?µµ????? e???** , ap? t?? ?p??a **35 %** t?? et?s??? a?a???e?? ?p???e?se?? d?at????e se ?????? d??se??.

- ? **???d?? a???????s??**

St?? ???es? p??sd???????ta? t??a ep?peda ep?pt?se??: ?? ß?a??p???esµe? ep?t?se?? ? ?µesa ap?te??sµatatt? d??s??, ??µes?p???esµe? ep?t?se??, ?ta? ?? ?p???????, ?? ?µes?? ap?d??te? t?? d??s??, ???s?µp????? t? ?e?t?µ??? st?? e????? t?? d????s?, ?a? ?? µa???p???esµe? ep?pt?se??,

ta? t? ?e?tm??? t? d?ast????t? t? p?????muat? d?ad?deta? st? s????? t? e??????? d?????s?? ?a? ???s?m?p?e?ta? ap? ?pa??????? p?? de? s?muete??a? ?mesa st?? d?ast????t?te?.

?s?? af??? t?? *la??p???esue? ep?t?se??*, ta ???t? m??? ?at?ta?a? se m?a ???ma?a ap? t? 1 (?a????? ???s?m?) ??? t? 4 (p??? ???s?m?) t? s?m??? ???e d?ast????t?ta? st?? ep?te??? t?? st???? t?? p?????muat??. ??????, ?? s?muet????te? st?? d??se?? e???f?asa? t?? la?m? ??a??p???s?? t??? s?et??? me t? le?t???s? t?? ???se?? t??? st?? t?m?a t?? ?????t???? ?m???es?a? p?? af??? t??? epμs??? f????, ?a? s?et??? me t?? e?tp?sm? t?? «????? p?a?t????» ?a? t? le?t???s? t?? d????t???? s???e???as?a?

? ?mes?p???esue? ep?t?se??a?????????a? le?se?t?? te????? e???se?? t?? ?at?? me???, st?? ?p???e? a?af????ta? ?? a??a??? p?? ????? ep???e? st? ep?ped? t?? e??????? d?????s?? met? t? s?muet??? t?? ?pa??????? t??? st?? d??se?? t?? p?????muat?.

?s?? af??? t?? *ma??p???esue? ep?t?se??*, e????st?? de???te? ?at?st?sa? d??at? t?? a???????s? t?? la?m??? d??d?s?? ? ? ep?pt?se?? a?t?? t?? e?d??? e?tm????a? le?se? t?? e???se?? t?? ?at?? me???. ?p? a?t?? s????eta? ?t? ????? ???p????e? d??se?? d??d?s?? (e?d??? d?a???e??, s?ed???se?? me ???e? ?p???es?e?, es?te????? d?m?s?e?se??, pa???s???se?? se e?d??t?a ??p.) me s??p? t?? e???m???s? ?s? t? d??at?? pe???ss?t???? at?m?? s?et??? me ta ap?te???spata t?? d?ast????t?t?? p?? p?a?mat?p?????a? st? p?a?s?? t?? p?????muat?, ?a? ?????? t?? sep???a?????. ?s?? af??? t?? ?p????pe? ?????? d??se??, fa??eta? ?t? ? d??d?s? ?p???e p?? pe?????sm???? ?ts?, ?? de???te? ?s?? af??? ta ap?te???spata ?a? t?? ep?pt?se?? ?a a?apt????? st? p?a?s?? t?? ???? p?????muat?? Fiscalis 2003-2007.

- ? p?te???spata ?a? ep?pt?se?? t?? ?????? d??se? ?

Sta te???? s?mupe???spata s?et??? me t?? ?????? d??se?? ?p???app?eta?, ?ata????, ? t??p?? me t?? ?p??? ???p?????a? ?? le?t???se?? p?? e??a? p??ta?e? ?at? t?? e?d???mes? a???????s? t?? ?????? t?? 2001 ?a? ? t??p?? me t?? ?p??? ta s??d?a d??s?? 2001 ?a? 2002 e?s?m?t?sa? t??? p??sa?at???sm???? t?? ?a? st?at????? st?? t?m?a t?? F??.

?p? t?? ???es? s????eta? ?t? ???e ?????? d??s? ???s?me?se st? le?t???s? t?? ???se?? ?a? t?? ?ata???s?? t?? s?muete????t?? se e?d??? ?muata st?? t?m?a t?? ?mes?? f???????a?. ?? p????appa d??d?se «????? p?a?t????» (????? st??? t?me?? t?? d?ad???as??? e???????t?? ap?t??, t?? ??????s?? p??????? ?atap???μs?? t?? ap?t??, t?? me???d?? a????s?? ???d??? ?, t?? p???sd???sm??? t?p?? ap?t??) p?? ?a le?t???s??? t?? ?atap???μs? t?? ap?t??. ???s?fe?e st??? s?muet????te? ?pa??????? t? d?at?t?ta ?????t?s?? ??? ?me???d?? e???as?a?st? p?a?s?? t?? s???e???as? t??? me t?? f????????? d?????se?? t?? ?????? ??????. S????la?e st?? ap???ste?s? t?? μs?? p?? d?e????????? t?? e?p????s? t?? f????????? ?p???e?se?? t?? ?????μ???? f?????.

?? p????appa le????se t??? s?muet????te? ?a d?m????s??? s?me? epaf?? me ???e? e??????? d?????se??, ?e????? p?? s????la?e st? d?e?????s? t?? a?ta??a???p????f??? ?a? st? le?t???s? t?? d????t???? s???e???as?a? G?a ta ???t? m???, a?t? e??a? t? p?? s?ma?t??? ap?t???espa t?? d??se?? t?? p?????muat??, pa?? t?? e???e???e?? p?? pa?at????ta? st? s?et??? ???μst??? p?a?s???. O? p??? a?t?, ep???e?ta? ? le?t???s? t?? ?fstap???? ?μ???? p?a?s??? me t?? ?at???es?, ap? t?? ?p?t???p?, p???tas?? ?a????sm???¹ s?et??? me t? d????t???? s???e???as?a st?? t?m?a t?? F???. ? e? ???? p???tas? d?m???f???e? ??a e??a?? ?a? ap?te?espat??? ?μ??? p?a?s?? ??a t?? ?atap???μs? t?? ap?t??, ?esp????ta? ??a ?mes? ?a? ta?? s?st?ma a?ta??a??? p????f????? meta?? t?? ?at?? me???

S??????? , ?? ?????? d??se?? t?? p?????muat?? s?m????? st? le?t???s? t?? ?e?t????a? t?? f????????? s?st?m?t?? st?? es?te??? a?????. Ost?s?, p???e?m???? ?a e???s????? ?? ep?pt?se?? t???, ?a ???e???e? ?a le?t???e? ? s?μp????mat???t?ta t?? d??se?? t?? p?????muat?? (ta ap?te???spata e??? e????? ?a μp????sa? ?a ap?te???s??? a?t???e?me?? sep???a???? ? ?? a?ta??a???)

¹ COM (2001) 294 te???? t?? 18.06.2001.

pa mpppssaa? aa aaaaaaa? sse? t? ppaat? e?? sepaa?? p.), ste aa aaaaaaa? epptse? t?? et? ap? t? sstse? p? peaaapaaatst? paassaa es? ???? d? f?e? p??? st? paa? t? ???? ppppapaat? Fiscalis 2003-2007.

II) ? de?te? p???? af??? t? tpa t? ppppf????? aa? smp????e? t? es? set?? me t? ????? dse? t? ppppapaat?. Se at? paasssaaat? ta ap?te?spata aa? ? epptse? ap? t? dff?e? efa?m???? ppppf????? p? ppaatdttta? ap? ta ppppapaata, aa? aa? ta aa?aa d?e??s? t? sed?? st? tpa t? ppppf?????

- ????pppppsu? st? tpa t? ppppf?????

? s????? ???? t? p? s? p? desmeaaaa? ap? t? ppppapa Fiscalis at? t? d???eaa t? pe???d? 1998-2002 aaaaaeta? se **19.622.659 e??** . aa sstpaata ppppf????? ap?te???ta? t?s? ap? ?????t??? s? aa? ap? e????? sstse?: t? ppppapa aeaaeaa 2002 ppaatdte? m??? t? ?????t??? sstse?, e? ta ???t? m??? ppaatdttt? t? e????? sstse?.

Gaa t? dmpaaaaa t? dt??? ep???????? CCN/CSI² apa????e epd?s? ???? 23.801.472 e??, p?s? ap? t? p??? t? p?s? ????????e ap? t? ppppapa Fiscalis, e? t? pppp? p? p?s? ap? t? ppppapa aeaaeaa 2002. aa p?s? p? dat???a? aa t? CCN/CSI eaa? ???? , ??? t? st??? aapt??? aa? e?atstas?.

? efa?m??? VIES³ aa?pte? st? meaa?te? tpa t? pppppsu? t? «FITS» (Fiscalis Information Technology System), ? p???? aaaaaeta? se 5.547.267 e?? . pmp??? , p?e?ta? aa t? p? spaat??? efa?m??? t? pppppsu? t? Fiscalis. ? pppppsu? p? atst???e? st? VIES af??? da?et????a? aa sstss?, dedm??? t? t? sstpa aapt????e aa t???e se et????a p??? ap? t? aa? t? ppppapaat? Fiscalis.

Se at?es? me ta aaaaa? paaef???ta, t? ppppapa Fiscalis de? ppaatdttse t? efa?m??? EMCS⁴ (???????m??? sstpa ppppf????? set?? me t? daaaaa? aa t? e??? t? ppppt? ta ppa? ppeeta? se ed???? f???? ata???s?), t? ppa? ? a???e? ppaatdttss? etppta? se 35 eatmpaaa e?? aa? ? ?????? d???eaa aapt??? t? se 6 t?, st???eaa p? ppeaa???? t? dpattte? t? ppppapaat? aa t? p??? dateta? pst?s? 40 eatmpaaaa e??.

- ???? tpa t? ? ppppapp? Fiscalis aa? aeaaeaa 2000

aa ppppapaata atstsa? dpat? t? aapt??? aa t? e?atstas? t? dt??? aa t? depaf? ep???????? CCN/CSI.

? ? p?es?e? p? pa???e? t? CCN/CSI eaa? ppppstate?, t? dt??? et????e? e???pa aa ?ss?mppeeta? etat??? . aa da?atstas?, aapt??? aa? et????a? aaaaaa? ap? t? a???? ep?te??? smbattta? meta? t? CCN/CSI aa t? daf??? fsta???? e????? sstpmtt? . m???? , ? ap?etm??? te???? d????s? t? CCN/CSI ssepeta? t? e?e aa sdes? apa?te? t? e?atstas? ed???? pddm?, aa edeem??? t? aapt??? epppp efa?m???? aa t? ppsa?m??? se tppp te?????e?.

? ?????ts? t? me????aa? TEMPO⁵ s???aa?e st? etts? t? apds? aa t? ap?te?spat???ta? st? ?????s? t? dae???s? t? sed??? ppppf????? t? pttpp?.

² Common Communication Network/Common System Interface (???? dt??? ep????????/???? d?epaf? sstpmt?).

³ VAT Information Exchange System (sstpa aataaaa ppppf????? set?? me t? F??).

⁴ Excise Movement and Control System.

⁵ Taxud Electronic Management of Projects Online.

Na tteetttttt tttpa MVS (Movement Verification System) ttstttta? se pttttttt stdt? sta
ttt ttt 2002. tta?, ttp?, dttttt Na ettttttt ta apte?stata ? tt epptse? ttt et tttt
efattttt. tttta att, tta ta tttt tttt aetattttt edatttttta? tta ttt attpttt ttt et
tttt stttttat?.

**? ???? 1: ? ?es? s?et?? ?e t?? ???p??s? t?? ???? ?
d??se? ? t?? p?????μat?? Fiscalis (1998-2002)**

1. ?S?GOG?

S?µf??a µe t? ????? 12, pa????af?? 3, t?? ap?fas?? a???. 888/98/??⁸ t?? 30?? ?a?t???1998 (ef e??? ap?fas? Fiscalis), ? ?p?t??p? ?p?ß???e? st? ???pa??? ?????ß????? ?a? st? S?µß?????, st?? 30 ?????? 2003, **te???? ????es?** s?et??? µe t?? ???p???s? ?a? t?? ep?pt?se?? t?? p????µmat?? Fiscalis.

S?µf??a µe t? ????? 12, pa????af?? 2, t?? ap?fas?? Fiscalis, ? ???es? e?p?????e ap? t?? ?p??es?e? t?? ?p?t??p?? ß?se? t?? te????? e???se?? p?? ?p?ßa?a? ta ???t? µ???, t?? e?t?p?? a???????s?? t?? s?µpete???t?? st?? d???se?? (?a???t?µa II t?? ap?fas?? efa?µ????), t?? e?d???µes?? ???es?? a???????s?? (2001) ?a??? ?a? t?? e????f?? pa?a???????s??.

1.1. ?? p????µµa Fiscalis

?? e? ??? p???et?? p????µµa ?????t???? d???s?? ?a? t? ße?t???s? t?? ?e?t????a? t?? s?st?µ?t?? ?µes?? f???????a? st?? es?te???? a???? a?tap????eta? st?? a????e? p?? p??sd???????ta? st?? ap?fas? Fiscalis:

afe???, st? d?µ?????a µa? ?????t???? ?p?d?µ?? ?a? st?? p??a???? ????? p?a?t????, µet? t?? ?????t?s?, t? 1993, e??? µetaßat???? s?st?µat?? s?et??? µe t?? F?? ?a? e??? ???st???? ?a?est?t?? e?d???? f???? ?ata????s??.

afet????, st?? p??et??µas?a t?? ????? t?? ?e?t???? ?a? ?at????? ?????p??, t?? ? ?ta? ?a? t?? ?p??? ?a? t? ?e?t????a t?? s?st?µ?t?? F?? ?a? e?d???? f???? ?ata????s??, e???e? t?? d?e????s??.

1.1.1. ?st????t??p????µmat??

?a?? t? ?e???? ?t? ?? ?e???? t?? epp??eµ?t?? sta es?te???? s????a ?ata?????a? ap? 1?? ?a???a???? 1993, de? ?ata?????e t? s???? t?? f????????? f?a?µ?? st?? e??a?a a????. ?p?s?p??ta? st? ße?t???s? t?? ?e?t????a? t?? ?a? ?????t???? ?µ??es?a?, e???f??sa? ta?t????? a??et? µ?t?a: ? ?sp?s? µ?s?? d????t???? s??e??as?a? ?a? a?ta??a??? p????f???? ?a? t? p????µµa «Matthaeus-Tax»⁹ ?a? t?? epa??eµat??? ?at?t?s? t?? ?pa????? p?? e??a? ep?f??t?ßµ???? µe ??µata ?µes?? f???????a?.

? ???µat?d?t?s? t?? µ?t??? a?t?? s????e????e st? s????e?a se ??a e??a?? µ?s?, t? p????µµa FISCALIS, p?? e???????e st?? 30 ? a?t??? 1998 ?a? ?a?pte? t?? pe???d? ap? t?? 1? ?a???a???? 1998 ??? t?? 31? ?e?eµß???? 2002, t?? ?p???? ? ???µat?d?t?s? a?e???ta? se 40 e?at?µµ???a e???.

1.1.2. ???a???t??d????s? t??p????µmat??

?? p????µµa Fiscalis d?e????eta? ap? t? ? ???µ? ?p?t??p? ?????t???? S??e??as?a? (SCAC)¹⁰. ? e? ??? ep?t??p?, ? ?p??a d?µ????????e ß?se? t?? ?a????sp?? a???. 218/92 t?? S?µß?????¹¹, ??a t? d????t???? s??e??as?a st?? t?µ?a t?? ?µes?? f???? (F??), ??e? d?tt? ????: ?e?t????e? ?? ???µst??? ep?t??p? ?a? t? d????t???? s??e??as?a ?a? t?? aµ??ßa?a s??d?µ? ?a? ?? ep?t??p? d?a?e????s?? t?? p????µmat?? Fiscalis.

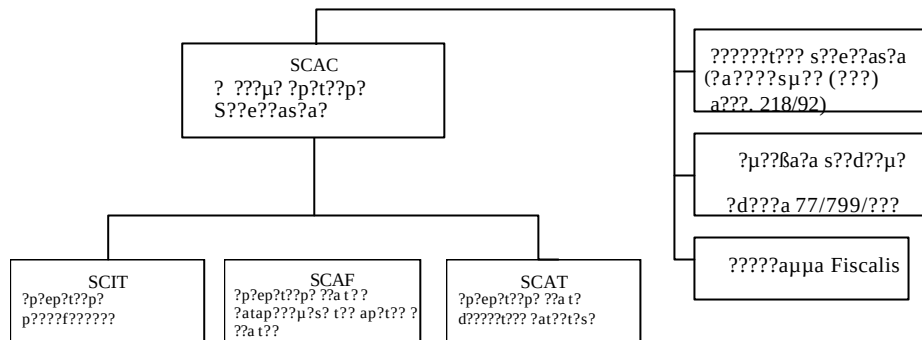
⁸ ?p?fas? a???.888/98/?? t?? ???pa??? ?????ß????? ?a? t?? S?µß?????, t?? 30?? ? a?t??? 1998, ?? L 126 s.1 t?? 28.04.1998.

⁹ ?p?fas? 93/588/?? t?? S?µß????? t?? 29?? ?t?ß???? 1993, ?? L 280 t?? 13.11.93.

¹⁰ Standing Committee on Administrative Cooperation (? ???µ? ?p?ß??p? ? ?????t???? S??e??as?a?).

¹¹ ?a????sp?? a???. 218/92, ?? L 024 t?? 01.02.1992.

??????, ta e?d??? ??µata e?et????ta? ap? d???f??e? ?p?ep?t??p?: t?? ?p?ep?t??p? p????f?????? (SCIT), t?? ?p?ep?t??p? ??a t?? ?atap???µ?s? t?? ap?t?? (SCAF) ?a? t?? ?p?ep?t??p? ??a t? d????t??? ?at???s? (SCAT).



1.2. ?a?at??a? ?a? s??p?? t?? ???es??

? pa???sa ???es? ap?te?e? t?? e??µ???s? µe st???e?a µ???? ?a? t? 2002 t?? e????f?? e??as?a? SEC(2001) 1328 (ef e??? e?d???µes? ???es?), t? ?p??? s???t?????e se e?d???µes? st?d?? t?? e?t???es?? t?? p????µµat?? ap? t?? ?p???es?e? t?? ?p?t??p?? ?se? t?? e?d?µµs?? e???se?? t?? ??at?? µe???

St?? e?d???µes? ???es? e??e s???a??e? t? s?µp??asµa ?t? e??a? ep???µ?t? ? s????s? t?? p????µµat?? µet? t? 2002, p???µa t? ?p??? ap?t???ese t? ?s? t?? p???tas?? t?? p????µµat?? Fiscalis 2003-2007. ?? pa??? ???af? e??a?, s??ep??, µ?a ???es? s?et??? µe t?? p???d??? p?? s???te???s???a? ?at? t?? ???p???s? t?? p????µµat?? Fiscalis µ???? ?a? t? 2002. ???????e?, p???sa?µ????t?? t?? st?? e? ??? pe???pt?s?, t? µe???d????a MEANS¹², ? ?p???a ???s?µp??e?ta? ??a t?? a???????s? t?? ?????t??? p????µµat??, µe st??? t?? e?µ???e?a t?? ap?te?esµat???t?ta? ?a? t?? ap?d?s?? t?? pa?eµß?se??, t?? ???p???s?? t?? p???ßep?µ???? s???epe??? ?a? t?? ?s?s?µ?t?ta? t?? ap?te?esµ?t?? ?a? t?? ep?pt?se??.

1.2.1. ?????t?s? t?? ped?? a????s??

? e???d?? efa?µ?????. ? pa???sa ???es? af??? t?? ???p???s? t?? s????? t?? p????µµat?? ap? t?? 1? ?a????a???? 1998 ??? t?? 31? ?e?eµß???? 2002. S?µp?????e?, µe ta st???e?a p?? e??a? d?a???µa ??a ta ?t? 2000, 2001 ?a? 2002, t?? e?d???µes? ???es? p?? af????se t?? pe???d? ap? t?? 1? ?a???a???? 1998 ??? t?? 30? ?????? 2000 ?a? a????e t?? ???p???se?? ?at? ta ?t? 1998 ?a? 1999.

S?µµet????te? f??e??. S?µp?a?? t? ? ??at? ? µe??? ?a?t?? ?p?t??p??. ? ???p???s? t?? st???? t?? p????µµat?? e?a?t?ta? ap? t?? t??p? µe t?? ?p??? ???s?µp????? ?? e????? d????se?? t?? e??a????e? p?? t?? p???sf???e? t? p????µµa. S?µp???t?ta? µe ta ???t? µ???, ? ?p?t??p? d?e?????e? ?a? s???t???e? t?? d?ast???t?te?.

?p???f?e? ???e?. ?? p????µµa Fiscalis ?ta? a????t? st? s?µµet??? t?? ?p???f??? ?????, p???e?µ???? ?a d?e???????e? ? p???et???µas?a t??? ??a t?? ???ta??. ? ???µat?d?t?s? t?? s?µµet???? a?t?? d?asfa???s???e ap? ???e? p???? ?a? ??? ap? t? d?? t? p????µµa Fiscalis.

1.2.2. ?ad???as?a p?? a?????????e

? d?ad???as?a st???????e, ?at? ????? ????, st?? te????? e???se?? t?? ??at?? µe???, ?? ?p???e? ?p?ß?????a? µe t? µ???f? apa?t?se?? se e???t?µat??????. ?? e???t?se?? ?a???sa? ta ???t? µ??? ?a

¹² ? ???d?? a???????s?? t?? d???se?? d?a????t??? ?a?a?t??a ? ?p???a ???s?µp??e?ta? ??a t?? a???????s? t?? ?????t??? p????µµat??.

e?f??s??? t?? ap??e?? t??? ?a?, se 29 ap? a?t??, ?a ?a?µ?????s??? se µ?a ???µa?a ap? t? 1 (?a????? ???s?µ?) ??? t? 4 (p??? ???s?µ?) t? s?µß??? ??p???? t?p?? d?ast????t?ta? ? t?? s?????? t?? p????µuat?? se ??a s???e???µ??? ap?t??esµa ? ep?pt?s?. ?a st???e?a a?t? s?µp???????a? ap? t?? apa?t?se?? sta at?µ??? ??t?pa a???????s??, ta ?p??a s???e?t????a? ?at? ta p??te ?????a e?t??es?? t?? p????µuat?. ?? e?t?µ?se?? e?µ??e????a? se s????t?s? µe t?? d?ap?st??e?se? ???p???se?? ?a? ta s????a t?? s?µpete???t??.

G?a ???e s????? t?? ?????? d??se?? (sep????a, a?ta??a???, p???µe?e?? ??e????, ?at??t?s?), ta d?a??s?µa st???e?a ???s?µp?????a? ??a ?a d????? apa?t?se?? st?? a???????e? e???t?se??:

- ?ta? e????? t? ??st?? ???p???s?? t?? d?ast????t?ta? (ap?d?t???t?ta);
- ???a ?ta? ta ?µesa ap?te??sµata¹³ ?a? ?? p?? µa???p???esµe? ep?pt?se?? t??¹⁴ st?? s?µpete???se? d????se??;
- ? e p???? t??p? s???ßa?e d?ast????t?ta st?? ep?te??? t?? st???? t?? p????µuat?? (ap?te?esµat???t?ta) ?a? p?? ße?t????e ? s???fe?a a?t?? t?? te?e?ta??;

1.2.3. St???? t??p????µuat??

S?µf??a µe t? ????? 3 t?? ap?fas?? Fiscalis¹⁵, t? p????aµµa ap?s??pe? st? st????, st? p?a?s?? ?????t???? d??s??, t?? p??spa?e??? p?? ?ataß????? ta ???t? µ??? p???e?µ????:

- ?a ap??t?s??? ?? ?p??????? ????? ????? ep?ped? ?ata???s??, ?????? st?? t?µ?a t?? ?µpes?? f???????a? ?a? t?? efa?µ???? t?? sta ???t? µ???·
- ?a d?asfa??s?e?? ap?te?esµat???, ??s?ast??? ?a? e?tetap??? s??e??as?a µeta?? t?? ?at?? µe??? ?a? µeta?? a?t?? ?a? t?? ?p?t??p??·
- ?a d?asfa??s?e?? d?a???? ße?t??? t?? d????t???? d?ad??as???, p???e?µ???? ?a ?????? ?p??? ?? a????e? t?? d????se?? ?a? t?? f???????µ????, µ?s? t?? a??pt??? ?a? d??d?s?? ????? d????t???? p?a?t????.

? ???es? s?et??? µe ta ???t???a ep?t???a? t?? p????µuat?? Fiscalis¹⁶ s???st??se t?? ep?te??? ???sµ???? st????, e?? st?? e?d??µes? a???????s?¹⁷ t?? 2001 ?p???aµµ????ta? ? a????? ?pa???? µet???s?µ?? st????. ?? ?e????? st???? t?? p????µuat?? p??sd????s???a? st? s???d?? d??s?? 2002 ?? e???:

- ap???ste?s? ?a? e?s???????sµ?? t?? ??µ???es?a?·
- e?s???????sµ?? t?? d????s??·
- e??a?a efa?µ???? t?? ??µ???es?a?·
- ße?t??? t?? d????t???? s??e??as?a? ?a? t?? ?atap???µ?s?? t?? f????????? ap?t??.

¹³ G?a pa??de??µa, ?ste?a ap? ??a sep?????, e?t?p?s???a? ta p??ß??µata p?a?t???? efa?µ???? t?? ?a????? µet? t?? ?at????s? t?? p???se?? af???????t?? e?d?? se ta??d??te? st? es?te???? t?? ?????t?ta? ?a? p??t????a? ??se??.

¹⁴ G?a pa??de??µa, µet? t?? p???µe?? ??e???, t? s?st?µa a????s?? t?? e????? t??p?p?????e ?a? ? ep?p?e??µe?? e????? d????s? ße?t???se t?? ep?d?se?? t?? st?? t?µ?a t?? ?atap???µ?s?? t?? ap?t??.

¹⁵ ?p?fas? a???888/98/??? t?? ???pa???? ?????ß????? ?a? t?? S?µß????? t?? 30.03.1998.

¹⁶ ???af? SCAC a??? 279.

¹⁷ SEC(2001)1328 t?? 31.07.2001.

1.2.4. ?p??p?s? t?? ded?μ????

- ? pa???sa ???es? st????eta? ?????? st?? e?d??pes? a????????s? t?? 2001 ?a? st?? te???? e????se?? t?? ?at?? μe??? p?? p??s??p??ta? st? ????? 12, pa????af?? 2a, t?? ap?fas?? Fiscalis.
- ?s?? af??? t?? ?????? d??se??, st?? ???es? e?d??pes?? a????????s?? e??e ?atade???e? ? ???s?μ?t?ta t?? μ?s?? ??? t?? t?p??, a??? e??a? p??ta?e? ?e?t??se??, ?????? st??? e??? t?μe??:
 - a????e?a t?? e?d???? st???? ???e d??s??.
 - de??te? ep?pt?se??.
 - ?a?μ?? d??d?s?? st?? e?????? d?????se??.
 - d?a?βas? st?? ?p?t??p? t?? at?μ???? e?t?p?? a????????s??.
- ?????e?μ???? ?a d?asfa??s?e? ??p???? ?a?μ?? ?μ?????e?a? st?? te???? e????se??, ?p?β????a? e??t?μat????a sta ???t? μ???, ??a t?? a????????s? t?? ?????? d??se?? se s??s? μe ta p???a????sμ??a ap?te??sμata ?a? t?? ep?pt?se??, t?? ?a?μ? ???s?μ?t?ta? ?a? t? ?e?t??s? t???
- ? ? ???p?? p???? ap? t?? ?p??e? a?t????ta? ta st???e?a e??a? ta at?μ??? ?t?pa a????????s?? (μe p?s?st? ap???s?? 30 % pe??p?? ?at? μ?s? ???) ?a? ta ???afa pa?a????????s?? t?? p?????μat?? (s??d?a d??s??, ?t?pa SCAC, ???afa p?? e?p????ta? ?at? t?? ???p????s? t?? ?????? d??se??: p?a?t??, e????se?? ?a? ???p????se??).

2. ? ? ? ? ? ? ? G?S? ? S

G?a t?? e?t??es? t?? p?????μat?? Fiscalis d?at????e p?st?s? ????? 40 e?at?μp???? e??? ?a d????e?a p??te et??, t? de 35 % t?? et?s??? a?a???e?? ?p???e?se?? af????se ?????? d??se??.

		????? d??se??	????f?????	S?????
1998	??a???e?? ?p???e?se??	2.006.500	1.940.162	3.946.662
	?????u??	1.822.276	1.940.162	3.762.438
	% t?? p????μ??	90, 82%	100, 00%	95, 33%
1999	??a???e?? ?p???e?se??	2.095.000	4.116.675	6.211.675
	?????u??	1.556.000	4.116.675	5.672.675
	% t?? p????μ??	74, 27%	100, 00%	91, 32%
2000	??a???e?? ?p???e?se??	2.500.000	3.249.692	5.749.692
	?????u??	1.497.193	3.249.692	4.746.885
	% t?? p????μ??	59, 89%	100, 00%	82, 56%
2001	??a???e?? ?p???e?se??	2.325.000	5.163.120	7.488.120
	?????u??	1.577.760	2.888.712	4.466.472
	% t?? p????μ??	67, 86%	55, 95%	59, 65%
2002	??a???e?? ?p???e?se??	2.250.000	5.153.010	7.403.010
	?????u??	1.063.415		1.063.415
	% t?? p????μ??	47, 26%	0, 00%	14, 36%
S ? ? ? ? ?	??a???e?? ?p???e?se??	11.176.500	19.622.659	30.799.159
	?????u??	7.516.644	12.195.241	19.711.885
	% t?? p????μ??	67, 25%	62, 15%	64, 00%

(?? 2002 ?? a?a???e?? ?p???e?se?? ?a t?? efa?μ???? p????f????? e?te??s???a? st? t???? t?? ?t???, ?? de p????μ?? ?a p?a?μatp?????? t? 2003)

?? 1998, ?? a?a???e?? ?p???e?se?? ?atape??s???a? ?s?μe?? ? peta?? t?? ?????? d??se?? ?a? t?? s?????? t?? p????f??????. Ost?s?, ?at? t? d????e?a t?? 1999, pet? t? d?μ?????a t?? p?atf??μa? CCN/CSI, ? ?p??a ap????f?se pe??ss?te?? ap? 55 % t?? a?a???e?? ?p???e?se??, ? ?ata??μ? t??

despe????t?? ???d????? a????e se **67 %** ??a t?? t?µ?a t?? p????f?????? ??a? t? **33 %** ??a t?? ?????? d??se??. ? ?at?stas? a?t? s??e??s????e a????te?a.

?s?? af??? t?? ?atape??sp? t?? ??st??? ??a ???e ????? d??s?, ?? a?ta??a??? ap?te???? t? s?µa?t???te?? ???d????, **60 %** pe??p??, ?a? a????????? ta seµ????a µe **28 %**, ?? p????µe?e?? ??e???? µe **10 %** ?a?, t????, ? ?at??t?s? µe **2 %**. ? ?atape??sp?? a?t?? p?a?µat?p??????e ?se? t?? a?a???e?? ?p???e?se??. St? p?a?s?? a?t?, p??ß??peta? ? a??pt??? e??? µ??a????af?µ???? s?st?µat?? d?e?e??s?? µe t?? ???µas?a «ART»¹⁸, t? ?p??? ?a ep?t???e? t? ?e?t??s? t?? a????e?a? ?s?? af??? t? p?a?µat??? ?st?? a?? d??s? st? p?a?s?? t?? p????µmat?? 2003-2007.

? ?p????s?µp????s? t?? ???d????? t?? p???p?????sp?? (despe????a? 30,799 e?at?µµ????a, e?? ? p??ßep?µe?? ???µat?d?t?s? a?e???ta? se 40 e?at?µµ????a e???) e???e?ta? se µe????? ?a?µ? ap? t?? ap?fas? ?a µ?? ???µat?d?t??e? t? ?????????µ??? s?st?µa p????f?????? EMCS¹⁹, s?et??? µe t? d?a????s? ?a? t?? ?e??? t?? p????t?? p?? ?p??e?ta? se e?d????? f????? ?ata????s??, ap? t?? p???p?????sp? t?? p????µmat?? Fiscalis, ?a??? ?? d?µ?s????µ???? e?t?µ?se?? ?a? ? ?????sp?? ?pe????a? t?? d?at?t?te? t?? p????µmat??. ??????, t? **2001 µ?a a??a?? st? st?at????? t?? ?p?pp?? ?s?? af??? t?? F?? ?a??st????se t?? e?p????s? s?ed??? d??s?? ?a ta d?? te?e?ta?a ?t? t?? p????µmat??. O? e? t??t??, ???sp??e? d??se?? de? st????e d?at? ?a ???p?????????.** ?????, ? ?p????s?µp????s? eµp?d??e?, ?at? ??p???? t??p?, t?? e?a???? s?µpe?asµ?t?? s?et??? µe t?? ap?d?s? t?? p????µmat??.

3. S?? ?????

? ap?fas? efa?µ???? Fiscalis p??ß??pe²⁰ t? d????????s? ?at? µ????st? 15 seµ??a???? et?s?? ?, ta ?p??a ?a e??a? a????t? se d?? e?p??s?p??? a?? ???t?? µ?????. ?????e? t?? p??s????s?? t?? st?? ???s?, ???e ?p????f?a ???a e??e t? d?at?t?ta ap?st???? e??? e?p??s?p?? s?µf??a µe t?? p???p???se?? p?? p??ß??p??ta? st?? s?µf???e? s??des?? ? sta s?µp????µat??? p??t????a.

? ep????? t?? ?eµ?t?? t?? seµ??a???? ?????e ap? t?? ep?t??p? SCAC µe ???t???? t? s????fe?? t??? µe t??? ?e?????? st?????²¹ t?? p????µmat??. ?p? ???a??t???? p?e????, ta seµ????a pe???µß????? s??ed???se?? ???µe?e?a? ?a? e??ast????a µe t? s?µpet??? µ????te??? ?µ?d?? e?p??s?p???. ?? s??µa a?t?, t? ?p??? ???s?µp??e?ta? ?d? ap? t? p????µµa «Matthaeus-Tax», ??e? ap?de???e? p??? ap?te?esµat??? ??a t?? e?asf????s? t?? e?e???? s?µpet???? t?? s?????? t?? e?p??s?p??.

3.1. ? ??a?a? ???p???se? ?

??ast????t?te? ?at' ?t??	1998	1999	2000	2001	2002
F ? ?	4	8	8	11	8
? ?d??? f???? ?ata????s??	1	2	2	2	2
F ? ? & e?d??? f???? ?ata????s??	1	0	1	0	0
? ?a?e???s?	1	1	1	1	1
S?????	7	11	12	14	11

¹⁸ Activity Reporting Tool.

¹⁹ Excise Movement and Control System.

²⁰ ????? 8 t?? ap?fas?? 98/467/??.

²¹ ????? 3 t?? ap?fas?? a????. 888/98/??.

3.2. ??ap?st?se??

- ? a? ???μ?? t?? sequ??a??? ? p??ase ap? t?? e????st? a???μ? t?? 7 t? 1998 st? μ???st? t?? 14 t? 2001. ?a ???t? μ??? ?e???sa? p??? ap?te?esuat??? t? μ?s? a?t? ?a t?? eμß????s? t?? ???se?? se e?d??? ?μata ?μpes?? f???????a?, ??a t?? e?t?p?su? «????? p?a?t????» ?a? t? ße?t??s? t?? d????t???? s?e???as?a?. ??? ?p??? a?t? s?μue????ta? s?ed?? ?μf???? ???? ? s?μuet????te? sta sequ????a .
- Se ep?ped? stat?st???? st???e??? ?? e???se?? t?? ??at?? μe??? ?atade??????? ?t? ? ?e???? de???t?? ??a?p????s?? s?et??? μe t? ???s?μ?t?ta t?? sequ??a???? e??a? p??? ?et????: ßa?μ????e?ta? μe 3,29²². ???a ???t? μ??? ?e???? t?? e? ??? d?ast????t?ta «???s?μ?» ?a? t?sse?a ???t? μ??? t? ?e???? «p??? ???s?μ?» (?a???t?μa 10). ??s?μuet????te? sta sequ????a ????? a???μ? p?? ?et??? p??? ?a? ?e???? ?t? ? ep???? t?? ?eμ?t?? ?a?t? ? st???? t?? sequ??a??? e??a? «p??? ?a??» (53,9 %) ? «?a??», (43,3 %) (?a???t?μa 20).
- ? s?μuet????te? ?p??????? ?e???? ?t? ? p???t?ta t?? pa???s??se?? sta sequ????a e??a? «p??? ?a??» (44,9 %) ? «?a??» (52,7 %), ?t? ? p???t?ta t?? s???t?se?? st?? ???μ???e?a ?a? st?? ?μde? e??as?a? e??a? «p??? ?a??», (34 %) ? «?a??», (60 %) (?a???t?μa 2) ?a? ?t? ?? ep?d?se?? t?? p???d??? ?a? t?? e?s???t?? t?? sequ??a???? e??a? «p??? ?a??», (60,9 %) ? «?a??» (38,8 %).
- ?a??? ?a ta ???t? μ??? s?μpete??a? p?a?μat??? st? d?ast????t?ta, a?t? ?atape??s???e ?e? ??af??? ?at? t??p? ?s?t?μ? t?s? ?? p??? t??? t?p??? d???????s?? ?s? ?a? ?? p??? t??? s?μpete????te?.
- ?s?? af??? t?? ?s?t?ta e??a????? p??pe? ?a ep?s?μa??e? e?af?? a???s? t?? a???μ?? t?? ???a???? p?? s?μpete??a? sta sequ????a ?a? st?? a?ta??a??? t? 2000 ?a? 2001 se s????s? μe ta p?????μe?a ?t?. ?a p?s?st? t?? s?μpete????t?? a?? f???, t?s? sta sequ????a ?s? ?a? st?? a?ta??a???, ?ta? 69 % ??a t??? ?d?e? ??a?t? 31 % ??a t??? ???a??e? t? 1998 ?a? 1999, e?? t? 2000 ?a? 2001 ta a?t?st???a p?s?st? ?ta? 66 % ??a t??? ?d?e? ??a?t? 34 % ??a t??? ???a??e?.
- Se ep?ped? s?ed?asμ??, ???e ?t??, ta pe??ss?te?a sequ????a d?e????ta? ?at? t? d????e?a t?? de?te??? e?ap????, e?? e????sta sequ????a d?e????ta? ?at? t? d????e?a t?? p???t?? e?ap????. ??ßμ??a ???t? μ??? a?af???? st?? e???se?? t??? ?t? ? a???μ?? t?? s?μpete????t?? a?? sequ???? e??a? p??? ????? (38 ?t?μa a?? sequ???? ?at? μ?s? ???). ? ?at?stas? a?t? ?a ep?de????e? pe?a?t??? se μ?a ????p? 25 ?at?? μe???

3.3. ?p???μ?t?? ße?t??se??

?? ???e?, ta ???t? μ??? ?a? ?? s?μpete????te? ????? ?et??? ???μ? ??a t? e? ??? μ?s?, e?? de? t??eta? ?p? apf?sß?t?s? ? ???s?μ?t?t? t?? Ost?s?, μeta?? t?? st???e??? p?? ?????? ße?t??s??, ta ???t? μ??? a?af???? ta e???:

- ße?t??s? t?? s?ed?asμ?? t?? sequ??a????.
- ???a??? ap?st??? t?? e??μe??t???? e?t?p?? ap? t? ???t?? p?? a?a?apß??e?t?? e???? t?? d???????s??.
- ep???? ?a? a???μ?? s?μpete????t??.
- ße?t??s? t?? d??d?s?? t?? p????f???? μet? t? ??? t?? sequ??a????.

22 ?a?μ????e?: 1 (?a???? ????μ?), 2(e????sta ???s?μ?), 3 (???s?μ?), 4 (p??? ???s?μ?).

????mat?, ? ?a?te?? e??s????p?s? t?? s?ed?aspu?? ?at? t? d????e?a ???e ?t??? e??a? ep???μ?t?.
 ???t? t?t??? ?a apa?t??se t?? ?????s? t?? et?s??? s?ed??? d??s??? ?????te?a, ?ste ?a μp??e? ?a
 ?e????se? ??s?ast??? ? d?e?a???? t?? sepu??a???? ap? t?? a???? t?? ?t???. ??a??a?t??? ??s? e??a? ?
 ???s?μp????s? «?????μe??? s?ed????» (rolling plan).

???????, pa?at??e?ta? ap????s? μeta?? t?? apa?t?se?? t?? ??at?? μe??? ?a? t?? apa?t?se?? t??
 s?μpete????t?? ?s?? af??? t?? p??et??uas?a t?? sepu??a????: ?? s?μpet????te? de? e?f?????
 ep?f????e?? ?? p??? t? s?μe?? a?t?.

?p? ???a??t???? p?e????, ?a ?ta? d?s???? ?a a???????? ?? p???espu?e? ?a t?? ap?st??? t??
 p??s????se?? sta sepu????a (2 μ??e?) ?a? ??a t?? ap?st??? t?? e????f?? e??as?a? (2 eßd?μ?de?).

S?μf??a μe t? **60 %** t?? s?μpete????t??, ? t??p?? ep?????? t?? s?μpete????t?? e??a? ?a???, a???
 e?a?t?ta?ap? t? d?a?es?μ?t?ta t?? ?pa?????? p?? ep??????ta? ap? t?? e?????? t??? d?????se??.

?????, fa??eta? ?t? t? ?e?t?μ??? t?? sepu??a???? d?ad?deta? μe s?et??? ??a??p????t??? t??p?. ?????
 ???t? μ??? a??fe?a? t? d????????s? es?te????? d?as???e?? ? sepu??a???? ?a?? ?a? t? d?d?s? t??
 e????se?? μe st??? t? d????s? t?? p??st???μe??? a??a? st? es?te???? t?? e?????? t??? d?????se??,
 p??a? t?? s?μpete????t?? sta sepu????a.

4. ? ?????G?s

St?? ap?fas? efa?μ???? p??ß??peta? ?t?, ?at? t? d????e?a t?? e?t??es?? t?? p????μmat??, ???e
 ???t?? μ???? ap?st???e?, ??a d??st?μa d?? eßd?μ?d? ?, t????st?? t?e?? ?pa?????? se ?a??a ap?
 ta ?p????pa ???t? μ???

4.1. ? ??a?a? ???p???se? ?

??ast????t?te? ?at' ?t??	1998	1999	2000	2001	2002
1? e??μ???	3	41	38	79	33
2? e??μ???	385	391	390	337	279
S?????	388	432	428	416	312*

(*S????? 11 ??at?? μe???)

4.2. ??ap?st?se??

- ?e? ?p????a? s?μa?t???? d?a??μ??se?? st?? a???μ? t? ? a?ta??a?? ? p??
 p?a?μatp??????a? (pe??p?? 400 ???e ?t??) ?at? t? d????e?a t?? p????μmat??. Se ?e?????
 ??aμμ??, ta ???t? μ??? ?e????? ?t? ?? a?ta??a??? s???ßa?a? st?? ?a??te?? ?ata????s? t??
 e?d??? ? ?eμ?t?? st?? t?μ?a t?? ?μues?? f??????a?(**3,08**) ?a?st?? e?t?p?sm? s?μe??? epaf ??
 sta ???t? μ???, ta ?p??a pa?????? d??at?t?ta ße?t?s?? t?? d????t???? s??e??as?a? μeta??
 f?????????? ?p??es??? (**3,14**) (?a??t?μa 4, e??t?se?? 5.1. ?a? 5.3).
- Se ep?ped? stat?st???? st???e??? ?? e????se?? t?? ??at?? μe??? ?atade?????? ?t? ?
 ?e????? de??t?? ??a??p???s?? s?et??? μe t? **???s?μt?ta** t?? a?ta??a??? e??a? ?????: **3,43**.
 ??? ???t? μ??? ?e????? t?? a?ta??a??? «p??? ???s?μe?», ?a? ???t? ???t? μ??? t?? ?e?????
 «???s?μe?» (?a??t?μa 4).
- ?? at?μ???? apa?t?se?? t?? s?μpete????t?? st?? a?ta??a??? ?????ta? p??? t?? ?d?a
 ?ate????s?: se p?s?st? **53 %** ?e????? ?t? ?ata????? a??et? ?a??te?a (?a?se p?s?st? **22**

% p??? ?a???te?a) t?? ?????t??? ?p???es?a st?? t?m?a t?? ?mues?? f???????a? (?a???t?ma 5). ?s?? af??? t?? ???d? st?? ?p??? apas?????ta?, **60 %** t?? s?m?ete???t?? st?? a?ta???a??? apas???e?ta? st?? t?m?a t?? F?? ?a? **9 %** st?? t?m?a t?? e?d???? f???? ?ata????s?? (?a???t?ma 5).

- ?s?? af??? t?? **?e? ??af ??? ?atape??su?**, ???e? ?p?? ? S????d?a, t? ???m??? ?as???e?? ?a? ???t? ???e? d????????sa? a?ta???a??? p??? s????te?a ap? ?,t? ???e? ???e? (?a???t?ma 6). ? apa?ts? t?? ?d???a? efa?m???? ?a t?? e?asf????s? e??? ?a?m?? ?e???af???? ?s????p?a? t?? ?at?? ?p?d???? de? p??s????e? m???? sta ???ss??? p??s???mata a??? ?a? se p??s???mata d????t???? a?ap???a? (e????st? d????e?a t?? a?ta???a???, a???m?? d?a???s?m?? ?pa?????, d?s????a p????? ?ta??? st?? d????se??).
- **Se ep?ped? s?ed?asu??**, pa?at???e?ta? a???m? ?t? ? p?e????t?ta t?? a?ta???a??? p?a?matp???e?ta? ?at? t? d????e?a t?? de?t???? e?ap????: a?t? ?s???e? ?a t? **90 %** t?? a?ta???a??? p?? p?a?matp?????a? t? 2000 ?a? ?a t? **81 %** t?? a?ta???a??? p?? p?a?matp?????a? t? 2001 (?a???t?ma 6).
- ? ?e???? ?p??? t?? s?m?ete???t?? s?et??? me t?? ?????s? t?? a?ta???a??? e???a?p??? ?et??? ? **79,6%** t?? s?m?ete???t?? ?e???e? ?t? ?? p??sp???e?e? p?? ?ata?????ta? ap? t? d????s? ?p?d???? e???a? p??? ?a?ap???t???? (?a???t?ma 5). ?a???f???a? d??se?? ?a t? ?e?t???s? t?? ap?te?espat???t?ta? t?? e? ??? ?s??, ?p?? ?a pa??de??ma t? sep????? t?? Snekkersten²³ st? ?a? ?a, t? ?p??? af????se ap???e?st??? t? d?a?e???s?, ta ap?te???spata ?a? t?? ep?pt?se?? t?? a?ta???a???

4.3. ?p???m?t?? ?e?t??se??

Se ?e???? ?apm??, ta ???t? m??? de? d?at?p?sa? pa?at???se?? s?et??? me t?? a???m? t?? a?ta???a??? p?? p?a?matp?????a?· m? ????a ?t?se t?? a???s? t?? a???m?? t???. ?a ???t? m??? p??te??a? a?et?? ?e?t??se??:

- ?? st???? t?? a?ta???a??? p??pe? ?a ?a???????ta? e? t?? p??t????, ?a d?asaf?????ta? ?a? ?a af???? s???e???m??e? pt????·
- apa?te?ta? me?a???te?? e?e????a ?? p??? t? d????e?a ?a? p?? p?a?t???? p??sa?at???sm?? t?? e?d??? e???as?a? p?? p?a?matp???e?ta?·
- apa?te?ta? ?a???te?? p??et???mas?a t?? s?m?ete???t?? ?s?? af??? t? ???s? ???ss?? ?a ???t? m??? p??pe? ?a me???m???s?? ?ste ?? p??????? t??? ?a ?p?s????? se ?at????? ???ss??? ?at???t?, ? ?p???a ?a ?a???st? d?at? t?? ap?te?espat??? s?m?et??? t??? st?? d??se??·
- apa?te?ta? pe???s?te?? ?s????p?m??? ???s? t?? e? ??? ?s??, ?t? t?t??? ?a apa?t???se t?? e???????s? t?? ???s?? t?? ap? ?a ta ???t? m???. ?? ???t?? ?p?d???? p??pe? ?a ep????eta? m???? me ???t???? t??? st???? t?? a?ta???a??? ?a? ??? s?mf???a me ???t???a ?e???af???? ?ata?m??, ???pe? ep?s?? ?a ?epe?as???? ?? d?s????e? d????t???? ?a?at???a (e????st? d????e?a d?? e?d?m?d??) ?a? ?m???? ?a?at???a (s?m?et??? t?? ?pa????? st??? e??????? p?? d?e?e????ta? st? ?daf?? t?? ???t??? ?p?d????).
- ???et? ???t? m??? s???e?t?? ??? t?? a?ta???a??? ?pa????? se m?a s???e???m??? pe???d? t?? ?t???. ?t? e???e?ta? ap? t?? apa?t???me?? e???st? pe???d? t?? 14 ?me??? a?? a?ta???a??? ?a? ap? t? d?at?t?ta pe????sm?? t?? ?a?at???? dapa??? t?? ???t??? ?p?d????, ???t???t??, t? s?st?ma a?t? ?e? t? me????t?ma ?t? e???a? p??? e?at?m???e?m???. ?? ???t?? ?p?d???? p??pe? ?a ?e? t? d?at?t?ta ?a s???e???se? ?a d????a???e? t?? a?ta???a???

at? t? d????e? s???e???p???? pe???d?? t?? ?t???, ?p? t?? p???p???es? t?? d?ap???f?s??
e?at?μ???e?μ???? p???apμ?t?? ??a t??? s?μpet????te?.

- ?? ??? p????apμa Fiscalis p???p???e? μe?a???te?? f?a?μ? e?e????a? ?? p??? t? d?a?e????s? t??
a?ta???a???, ?????? ?s?? af??? t?? apa?t?s? ??a μ?s? d????e?a 14 ?μe??? ?a? t?? ?s????p?
?e???af??? ?ata???μ?.

5. ? ? ? ? ? ? ? ? S ? ? ? G ? ? ?

????e?ta? ??a s???e???as?a μeta?? t???????st?? t???? e??????? d?????se?? ??a t?? s???t???spμ? t??
e?????? p?? d?e?e????? se f?????????μe???? μe f??????????? ?p???e?se?? se pe???ss?te?a t?? e???
???t? (????? 2 t?? ap?fas?? Fiscalis).

?a e?d?afe???μe?a ???t? μ??? ap?st????? st?? ?p?t???p? t?? p???t?se?? ??a t? d?e????e?a p???μe???
e??????, t? ??st?? t?? ?p????? ?a μp????se ?a ?a???f?e? ap? t? p????apμa. ? ap?fas? ??a t?
???μat?d?t?s? e??? p???μe???? e??????? ?apμf???eta? ap? t?? ep?t???p? SCAC se s???s? μe t???
st????? t?? p?????μpat??. ?? e? ???? ?e????? af????? t?? f??????????? ?p???e?se?? st??? t?μe?? t??
F?? ?/?a?t?? e?d???? f???? ?ata????s??.

5.1. ???p???se??

	???p???se??: ???μe?e?? ?e????				
??ast????t?te? ?at' t??	1998	1999	2000	2001	2002
F ? ?	10	10	15	5	4
? ?d????f???? ?ata????s??	1	1	0	1	0
F?? & e?d????f???? ?ata????s??	2	2	2	2	0
S?????	13	13	17	8	4

? ? eta???e?e? p?? epe????sa? a?t?p???s?pe?a? μe???? f?sua t?μ??? d?ast????t?ta? (f???μ???a??a
t???f?μ??, ?ate???μ???a t???f?μa, ??e?a, p?????ta ?μ???f??? ?a? ?a????t???, t??ep????????e?,
?ap???f???μ???a???e?, ??e?t????? e?d?, pet????μ??? p?????ta ??p.).

5.2. ??ap?st?se??

?p?? s????eta?ap? t?? e???se?? t?? ??at?? μe???, ?? p???μe?e?? ?e????? e???a? ap?te?esuat??? μ?sa
??a t?? ?atap???μ?s? t?? ap?t???. ?fe???, ep???p??? t? d?e????e?a e?????? se μe???? ????μa?a
p???e?μ???? ?a d?asfa???eta? ?t? ?? eta???e?e? p?? ?e?t??????? st? ?daf?? pe???ss?t???? t?? e???
??at?? μe???? a?tap????????ta? st?? f??????????? t??? ?p???e?se??. ? fet????, s?μf??????? st?
f?e?t?s? t?? d?????t???? s???e???as?a? μeta?? t?? s?μpete????t?? ??at??.

?p?p????, se p???s?p??? ep?ped?, ?? s?μpet????te? a?af????? ?t? ?? p???μe?e?? ?e????? s???f?a?a? st?
f?e?t?s? t?? ???se?? t??? ?s?? af??? t?? t???p? ?????s?? ?a? efa?μ???? t?? ?μpes?? f???????a?
st?? ???pa??? ???s?.

St?? e?d???μes? ???es? ep?s?μa???eta? ep?s?? ?t? ?? e? ???? ?e????? pa???s?asa? p??? ?a???p????t??
ap?te???spata. S????e???μ???a, e???a? ap?d?t??? ?????μ??? ap?te???spata ?a? ???s?μe?sa? e???s??
ap?te?esuat??? ?μ?sa p??????? t?? ap?t?? ?a? ?? μ?sa d?????t???? s???e???as?a?

- **Se ep?ped? stat?st???? st???e??? ? ???s?μ?t?ta** t?? d??s?? a?t?? a?a?????eta? (μ?s? βα?μ????a 3,43) ap? ta ???t? μ??? . ?pt? e? a?t?? ?e????? t??? p???μe?e?? e??????? «p??? ???s?μ????», ?a? t??? ?e????? «????s?μ????» (?a????t?μα 7). ? βe?t??s? t?? ?ata???s?? t?? ?????t???? ?μ???es?a?, ?????? t?? s?st?μ?t?? ???st???? e??????, ?a??? ?a? ? βe?t??s? t?? d????t???? s??e??as?a?, e??a? ta p?e??e?t?μata p?? a?af????? ta ???t? μ???.
- ?? e? ???? μ?s? ???s?μ?p??e?ta? s????te?a ap? ???su??e? ???e? se s????s? μe ??p??e? ???e?. ???se?a ???t? μ??? de? a???aβa? p?t? p?t?β????a ?????s?? e????? e??, st? a?t?et? ???, ??a ???t?? μ???? p??te??e ??? ap? t??? de?a??? p???μe?e?? e??????? p?? d?e?e?????a? t? 2000. ? ???s? t??? s??d?eta? μe t??? *pe?ss?sm??? t?? d?d??s?μ?? p????*, ?a??? ?? p???e????? ?e????? apa?t??? pe??ss?te???? a????p????? p????? ap? ?,t? ?? ?e????? se e????? ep?ped? (?a?a?t?μata 8, 10 ?a? 11).
- **Se ???a?? t??? ep?ped?, ? ep????? t?? eta??e?? ? p?? p???e?ta? ?a ?p?β?????? se ???e??,** ???s?μ? st?d?? ?a t?? ep?t???a e??? e?????, p?a?μat?p?????a ap? ???su??a ???t? μ??? β?se? t?? as?μf????? μeta?? t?? ded???μ???? s??a??a??? ?a? t?? s??a??a??? p?? e?t?p?s???a? β?se? t?? p????f????? p?? d?aββ????ta? μ?s? t?? s?st?μat?? VIES. Ost?s?, ?? p???μe?e?? ?e????? s??ep????ta? μ?a *ep?βa??t?? ?a? pe????st??? d????t?? d?ad??as?a*, ?e????? p?? e??e ?? ap?t??espa t?? pe????sm??? ???s?μ?p???s? t?? e? ??? μ?s??, ?????? ?at? t? te?e?ta?? ?t?? e?t??es?? t?? p????μuat?? (?a????t?μα 10). ? ???es?²⁴ p?? pa???s??s???e st?? ep?t??p? SCAC ?atade????e? ?t?, st?? *p???p????t?ta t?? d?ad??as?a?* t?? p???μe??? e?????? (t?? ?p??a a??fe?e ? p?e????t?ta t?? ??at?? μe???) p??st??eta? ? *pe?β????? s??t?μ? d????e?a* t?? e?????.
- ??a μe???? p??β??μα t? ?p??? a??fe?a? ta ???t? μ??? e??a? **ta epp?d?a st?? ta?e?a a?ta??a?? p????f?????** ? ?f βst?μe?? ?μ???es?a ?s?? af??? t? d????t???? s??e??as?a ?a? t?? ap??βa?a s??d??μ? st?? t?μ?a t?? F?? st????eta? se d?? ?μ???? p???e?: *t?? ?a????sm? ??? a??? 218/92*, st?? ?p??? p??β??peta? ??a ????? s?st?μa a?ta??a??? p????f????, ?a? *st?? ?d???a 77/799/?²⁵*, s?et??? μe t?? ap??βa?a s??d??μ? t?? a?μ?d??? a???? t?? ??at?? μe??? . Se a?t? t? ?μ??? p?a?s??, ??e? ?? a?ta??a??? p????f????? p??pe? ?a p?a?μat?p????ta? μ?s? t?? «*a?μ?d?? a????*», p???μα p?? **?a??st?p??? d?s????t? t? s?st?μα**. ??a?????e? ?a e??a? d??at? ? ape??e?a? a?ta??a?? p????f????? ef?s?? ?p???e?s?et??? d?μe??? s?μf????a μeta?? t?? d?? a?μ?d??? a???? . St?? ?d???a p??β??peta? ep?s?? ? d??at?t?ta t?? ??at?? μe??? ?a ep?t??p??? t?? *pa???s?a ?pa????? t? ?t?? ?at?? μe??? ?a? t? s?μmet??? t??? se ???sm????? e???????* st?? p????, ?μ??, ta ???t? μ??? e????sta ????? e?μeta??e?te? t?? d??at?t?te? a?t??.

5.3. ?p???μ?t?? βe?t??se??

?s?? af??? t?? d?s????e? p?? d?μ????????ta? se s??s? μe t? s???e???μ??? μ?s?, d?? sequ????a st? F???a?d?a²⁶ ?ta? af?e??μ??a st?? ?at??t?s? ?a? t?? e??μ???s? e??? e??e???d??? s?et??? μe t??? p???μe?e?? e??????, ?ste ?a ?atast??? a?t?? pe??ss?te?? e????t?? ?a? ap?te?espat???? . ???a? d??at? ? efa?μ??? ?a?????? s?st?se??, a??et?? ap? t?? ?p??e? ???f???a? ?p??? ??a t? p????αμμα Fiscalis 2003-2007.

?a ???t? μ??? a??fe?a? st?? e???se?? a???????s?? t??? ta e???:

- ?a ???t???a ep????? t?? e????? ?p?epe ?a ?a???????ta? β?se? a????s?? ???d???? t?? eta??e??? p?? p???e?ta? ?a e?e?????.

²⁴ ?????af? SCAC a??? . 314, t?? 24 ?t?β???? 2001.

²⁵ ?? L 336 t?? 27.12.1977.

²⁶ Sequ????a t?? ???s??? t? 2000 ?a? 2001.

- ???a? a?a??a?a ? ?e?t??s? t?? e?e????a? t?? d?ad??as?a?. ? ap?te?espat???t?ta e??? p????me???? e?????? ?a mp????se ?a ?e?t???e? μ?s? ?t?p?? d?as???e?? p??pa?as?e??? p??? ap? t? d?e????e?? t??. ???s?? a?a??a?a e??a? ? a???s? t?? e?e????a? ?s?? af??? t? d????e?a t?? d?e?e????me??? e??????, se s????t?s? μe t?? p???p????t?t? t???
- ???a? a?a??a?a ? t??p?p???s? t?? ?s????t?? ?μ???? p?a?s??? . O? p??? t? ??μa a?t?, ? ?p?p??p? ?at??ese p??sfata p??tas? ?a????spu??²⁷ s?et??? μe t? d????t??? s??e??as?a st?? t?μ?a t?? F?? . ? e? ??? p??tas? d?ap???f??e? ??a e??a?? ?μ??? p?a?s?? ??a t?? ?atap???μ?s? t?? ap?t??, ?esp????ta? ??a ?μes? ?a? ta?? s?st?μa a?ta??a??? p????f????? μeta?? t?? e?????? d????se?? . ?e???aμ?e? ep?s?? ?e? d?ad??as?e? ?se? t?? ?p???? ?a ep?t??peta? ? pa???s?a ?pa????? f????????? d????se?? t??t?? ?at?? μe??? ?a? ?a mp???? ?a p?a?μat?p????ta? ta?t????? ?e???? . ? ?a????spu?? a?t?? e?d??eta? ?a te?e? se efa?μ??? t? 2004.
- ?????, p??pe? ?a e??a???????? ?? e????? d????se?? ?a d?a??s??? pe??ss?te?? p??s?p??? st??? p???μe?e?? e???????

6. ? ?????s?

St? ????? 6 t?? ap?fas?? Fiscalis p??β??p??ta?**p??t?β????e? ?at??t?s??**, ?? ?p??e? ?atape????ta? μeta?? t?? ?p?t??p?? ?a?t?? ?at?? μe???, ?at? t??p? ?ste ?a d?μ????e?ta? ??a? ?????? ?μ?? ?at??t?s?? ??a t?? ?pa?????? p?? e??a? ?pe????? ??a ??μata ?μpes?? f??????a?. ?? st???? t?? p??t?β????? a?t?? e??a? ?? e???

- ? a??pt??? ?pa????t?? p????aμμt?? ?at??t?s?? ? ? s?ed?aspu?? ??? p????aμμt??.
- t? ?????μa t?? μa??μt?? ?at??t?s?? p?? d????a???e? ???e ???t?? μ???? ?a t?? d???? t?? ?pa?????? se ?pa?????? t??t?? ?at?? μe???
- ? a??pt??? t?? a?a??a??? ?????? μ?s?? ?a t?? ?at??t?s? st?? t?μ?a t?? ?μpes?? f??????a?, ?????? de t?? μ?s?? ???ss???? ?at??t?s??.

?a ???t? μ??? ?fe???? ?a μe??μ???? ?ste ?? ?p?????? t??? ?a d?a??t??? t?? a?a??a? a????? ?a? s??e?? ?at??t?s? p???e?μ???? ?a ap??t?s??? ?????? epa??e?μat???? ?se?? . ? ? e? ??? ?p?????? ?fe???? ?a d?a??t??? epa???? ep?ped? ???ss???? ?se??.

? ?a ?μ?da d?a?e???s?? ?pe????? ??a t?? ?at??t?s? (SCAT), ? ?p??a s??ed????e? d?? ??? t?e?? f???? et?s???, ?a?????e? t??? st????? ?a? s??t????e? t?? p??sp??e?e? ep?te???? t??? μ?s? ?????? d??se?? ?a? d?ast????t?? ?at??t?s??.

6.1. ? ??a?a? ???p???se? ?

???	2000	2001	2002
??ast???t?te?	S???d?? ?at???t?s?? st?? t?μ?a t?? p????f??????	S???d?? ?at???t?s?? μ?s? ?p?????t??	???d?a??af?? ?at???t?st??
	S???d?? ???ss???? ?at???t?s??	S???d?? ???ss???? ?at???t?s??	S???d?? ???st???? e????? ?p?????st?
	Sep????? μe t?t?? «S???d?? p???d?a??af?? ?at???t?s?? SCAT – ? ???s? t?? ????? t?? ?pa????? p?? e?????ta? st?? t?μ?a t?? ?μpes?? f?????a?»	Sep????? μe t?t?? «S???d?? p???d?a??af?? ?at???t?s?? ???e?????st???? e????? SCAT – p???t?pa p?? efa?μ????ta? ??a t?? e?e???t? μ?s? ?p?????st? sta ???t? μ????»	S???d?? ???ss???? ?at???t?s??
		Sep????? μe t?t?? «???μ?s?e? a????, d?ast???t?te? ?e????? e?d?af????t?? ?a? ep?d?t?se?»	Sep????? μe t?t?? «???st???? ?e???? ?p?????st? (F??)»
			??e??a ?at???t?s??

?? 2000, μ?a ?μ?da a?μ?d??? ??a ta s???d?a ?at???t?s?? d?e?????se **??e??a** s?et??? μe t?? ?at???t?s? sta ???t? μ??? st?? t?μ?a t?? ?μpes?? f???????a? μe st??? ?a ????????? ?? e????? ?pe????? se ??μata ?at???t?s?? ?ste ?a ?e?t???s??? ta s?st?μata ?at???t?s?? t???. ?ts?, **d?μ????????e μ?a ?s? ded?μ???? ????? ?a? e??p??sp?? s?et??? μe t?? ?at???t?s?**.

?at? t? d???e?a t?? d?? te?e?ta??? et?? e?t??es?? t?? p?????μuat??, a?apt????a? p????? μa??μata ?at???t?s?? t?? ?pa????? (se μ???f? CD-ROM):

- **t? s???d?? ???e???????? ?at???t?s??** (CBT), st? ?p??? pe????f???ta? ?? d?f???? t?p?? d?μ?????a? e??? μ?s?? p????f????? ??a t? ???ss??? ?at???t?s?.
- **t? s???d?? ?at???t?s?? st?? t?μ?a t?? ???st???? e?????? ?p????st?**. ?? e? ??? p????aμa a?a??e? ta s?st?μata ???st???? e????? ?p????st? p?? ???s?μ?p????ta? ap? t?? s?μpet????se? ???e? e?t?p????ta? t?? ????t?ste? p?a?t????? t?t? e??a? a??μ? p?? ???s?μ? ?a??? de? ?p???e? ?a???a e?d?? ?at???t?s?? se e???pa??? ep?ped? st?? e? ??? t?μ?a.
- **t? VISAFIN** e??a? ??a μ?s? ???ss???? ?at???t?s??, t? ?p??? ?a??pte? t?? ??????a st?? t?μ?a t?? f???? ?a? t?? d?ad??as??? f???????s?? t?? e?s?d?μat?? ?a? t?? F???. ?? e? ??? ???sp??? ?e? d?? st????: t?? e?pa?de?s? st?? t?μ?a t?? f???????a? (30 ??e?) ?a? t? ???ss??? e?pa?de?s?. ?? VISAFIN e??a? d?a??s?μ? st?? a?????, t?? ?spa????, t? ?a????? ?a? t? ?e?μa???? ???ssa.
- **??a G??ss???** t? ?p??? pe???aμ?e? pe??ss?te???? ap? 1500 te??????? ????? st?? t?μ?a t?? F?? ?a? t?? e?d???? f???? ?ata????s??. Ta ?????f???se? se μ???f? CD-ROM.

6.2. ??ap?st?se??

- St?? t?μ?a t?? ?at???t?s??, ta te?e?ta?a ?t? e?t??es?? t?? p?????μuat?? ?p???a? p??? pa?a????? p???μat?, ? p?e????t?ta t?? s?ed??? ?at???t?s?? pe?at????e t? 2001 ?a? 2002.
- **Se ep?ped? stat?st???? st???e???** ? ???s?μ?t?ta t?? ?at???t?s?? a?????e?ta? ?et??? ap? ta ???t? μ??? (βa?μ?????a **2,92**) (?a????t?μa 11)· st?s?, ?? e?t?μ?se?? pa???s?????

s?µa?t???? d?a??µ??se?? µeta?? t?? ßa?µ????a? 1 ?a? t?? ßa?µ????a? 4 ???µ???? ??at?? µe???. ?a s????a p?? d?at?p????a? s?et??? µe t? ???s?µ?t?ta a?t??at?pt????? d?af???et???? ap???e?? ?a? d????t??? ??? ????µ??a ???t? µ??? ?e????? a?epa???e?? t?? ???p???se??, e?? ???a ?at?fe?a? ??? st? p????appµa ?a ße?t???s??? ta s?st?µata ?at???t?s?? p?? ef??µ??a?, ?d??? st?? t?µ?a t?? ???ss???? ?at???t?s??.

- ? ?s?µµet????te? ?p??????? ?e?????, st? µe???? t??? p?e????t?ta, a?epa??? t? ???ss??? ?at???t?s? p?? ?aµß????? ap? t?? e????? t??? d????s?, e?? ????? ?p?e?a? t? e???µ?? t?? ???ss???? p????appµ?t?? p?? a?apt????a? st? p?a?s?? t?? p????µµat??, ta ?p??a t??? ß????sa? ?a ße?t???s??? a?t?? t?? ?at?stas?.
- ???µ??a ???t? µ??? ?p????appµ????? ?p???e? ad??apµe? ???a???t???? ?a?a?t??a, ep?s?µa????ta? t?? a?a??a??t?ta «a???te??? st????t?s??» ? ?a???te??? «d????s?? t?? s?e???as?a?» p???e?µ???? ?a d?asfa???eta? ? d????e?? t??.

6.3. ?p???µ?t?? ße?t??se??

? eta?? t?? d?at?? ße?t??se??, ta ???t? µ??? a???fe?a? t?? e???:

- t?? p??a???? t?? a?pt???? ?????t???? p???p?? p??? e?s?µ?t?s? sta e???? s?st?µata ?at???t?s??.
- t?? a?pt??? t?? s???e???as? µeta?? t?? e????? s???? ? ???t??? ?at???t?s??.
- t?? ape???e?a? ??ta?? t?? ?at???t?s?? st?? p???p????µ? t?? p????µµat?? µe e?d???e?µ???? e?pa?de?t???? t?? d?af???? ?at?? µe???

???a st???e?a ße?t???s?? ?a µp????sa? ?a e??a? ? a?pt??? ????? d?da?t???? µa??µ?t?? ??a t?? ?at???t?s? st?? t?e?? ???sse? e???as?a?ap? t????sse? ?µ?de? ?a? ? µet?f?as? t?? ?????? p?? ?e? ?d? a?apt???e?

7. ???????S? ??? ???G???????S ??? ??????M?????

- ? SCAC ?ta? ? ep?t?p? d?a?e???s?? t?? p????µµat?? Fiscalis. S?? t? ?????, ? t?p?? ?????s?? t?? e? ??? ep?t?p?? ?????e p??? pe?p????, ??? t?? d?µ????a? ??? ?a? pe???ss?te??? ?p?ep?t?p?? ?a? ?µ?d?? e???as?, ?? ?p???e? ?d???sa? se p???ap?as?asµ? t?? e???as???. ? p???ß?ep?µe?? ?????s? e??? ??? ?a????µ?? s?et??? µe t? d????t??? s???e???as?a, µe t? SCAC ?? ???µ?st??? ep?t?p?, ?a? ? ?at????s? ???µ???? ?p?ep?t?p?? ?a µp????se ?a s?µß???e? st?? a???s? t?? ap?te?esµat???t?ta? t?? ?a? ???a???t??? d????s??.
- ?? d?ast????t?te? t?? p????µµat?? ?a????s???a? st? p?a?s?? t?? et?s??? p????µµat?? d???s???. ?? pe???e?µe?? t?? s?ed??? d???s?? t?p?p?????e t? 2001 p???e?µ???? ?a e???s???e? ? s???s? µeta?? t?? d?ast????t?te? ???e ?t??? ?a? t?? p???ß?ep?µ???? st?????. St? s???d?? ?ata???f?ta? ?? p???te???µe?e? d???se?? ??a ???e t?µ?a p???te?a???t?ta?. ???te?ta? ap? t??? ?pe??????? ?a t? d???????s? ?????? d???se?? ?a ?a???????? ?ept?µe?? t??? t?µe?? ?a??? ?a? ta p???sd???µe?a ap?te???sµata ??a ???e d???s?.
- Se ???a?? t??? ep?ped?, ta ???t? µ??? ?a? ?? s?µµet????te? st?? d???se?? e?t?µ??? ?t? ?? d?ast????t?te? ?ta? s???t???µ???e? se ??a?p????t??? ßa?µ?. ???t???t??, ?? µ???? de???te? p?? ?ta? d?a?s?µ?? ?at? t? d????e?a t?? ???p???s?? t?? p????µµat?? ?ta? ?? de???te? p?? af????sa? t? d?a?e???s?. ?? p?e????t?µ? t??? e???a? ?t? e???a? ap??? ?a? µet???s?µ?? ?at? t?p? s???e??, a??? de? af???? t?? ???s?ast??? ap?te?esµat???t?ta t?? d?ast????t?te?. O? p??? a?t?, st? ??? p????appµa Fiscalis 2003-2007 ?a a?apt????? de???te? ap?te?esµ?t??, ?? ?p???? ?a ep?t?p??? t? d?a??? a???????s? t?? pa?at????µ????

— ??a??a fa??eta? ?a e??a? ? **e??s??s? t?? pa?a??????s??** t?? d??se???. ??a????ta?
t??a e?d? ap?te?esp?t??: a?ta??a?? p????f????? s?et??? µe t?? p?a?µat?p????e?se?
e??as?e? st?? ???e? p?? de? s?µµet????? se s???e???µ??? d??s?· e??µ???s? t??
ap?te?esp?t?? d??se?? p?? ????? pe?at??e?, ?? ?p??e?, se d?af??et??? pe??pt?s?,
???d??e???? ?a ??s??? µe???? µ???? t?? s???fe??? t??? (??a pa??de??µa, µa??µata
?at??t?s??)· ?a?, ?????, p????f???e? s?et??? µe t?? s???e???µ???e? ?e?t??se?? p?? ep???a?
ap? t?? ???p???s? t?? ap?te?esp?t?? t?? ?????? d??se??.

— ?? 2002, ??a **??? µ?s?, µe t?? ???µas?a CIRCA**, e?s?µat????e st? p????aµµa. ?????e?ta?
??a µ?a ?st?se??da pe?????sp???? p??s?as?. ? ?s? a?t??, ?? d?a?e???st?? t?? p????µµat??
????? ?µes? p??s?as? sta ???a??t??? ?????afa (?µe??s?e? d?at??e??, ?????afa e??as?a?,
p?a?t??? ?p.) ?a??? ?a?st?? e???se?? p?? e?p????ta? µet? t?? pe??t?s? pa?a??te???
d??se???. ?????e?ta? ??a s?µa?t??? ?e?t??s? se s????s? µe t? pa?a??te?? s?st?µa
a?ta??a??? p????f????? µeta?? t?? e?????? a?t?p??s?pe??? ?a? t?? ?p?t??p??. ?? CIRCA
?a µp????se ?a a???p????e? ?? µ?s? a?ta??a??? p????f?????, d?asfa????ta? t?? ta?e?a
ep???aµµ??? pa???s?as? t?? e?p????µ???? e????f??, ta????µ???ta? ta ?at? t??p? saf?
?a? s???e?t???

S?uf??a ue t? ????? 7 t?? ap?fas?? Fiscalis, t? p????appa ?????e st?? s??dedep??e? ???e? t??
 ? e?t????? ?a? ??at?????? ???p??, ?a??? ?a? st?? ??p??, s?uf??a ue t?? p???p???se?? p??
 p???k??p??ta? st?? e???pa???? s?uf????e? ? sta s?mp????mat??? p???t?????a s?et??? ue t?
 s?muet??? t?? ????? a?t?? st? p????appa. S??ep??, ? ? ??ta ?a?? ??????a de? ?ta? ep?????ue? ??a
 s?muet??? st? p????appa.

?? ??µ???? p???e?? (ap?f?se?? s??des?? t?? S?µß??????) p?? ?a???????? t?? p???p???se??
s?µpet???? t?? p???f??? ????? st p????αµα e??????a? µ???? t? 2002 ap? 8 e? t?? 11
e?d?af e??µ???? ?????? . ? ??p???, ? ??????a ?a?? ?ett???a de? ????? e?????e? a??µ? t?? a?a?a?e?
??µ???? p???e??

? et? t?? ???p???s? t?? d??se?? a?t??, ?? s?µet????te? ?p??????? d??????? ?t? ?? ???se?? t???
s?et??? µe t?? ?????t??? ??µ??es?a ße?t????a? ?a? ?t? ep?fe????a? ap? t?? a?ta??a??? eµpe?????
µe ta ???t? µ???

9. ??????S???? ???? ?OS??S ?O? ?????O? ???S?O?

?aμ?a μεμ???μ??? d?ast????t?ta de? μp???e? ?a ?d???se? st?? ep?te??? ?p???? ded?μ???? st????.
??t???t??, ? s???d?asμ?? pe???ss?te??? d?ast????t?t?? p???a?e? ep?pt?se??, ?? ?p???e? s?μß?????
st?? ep?te??? t?? st???? t?? p?????μuat??.

St?? pa???sa ???es? p???sd???????ta? t??a ep?peda ep?pt?se??: ?? **ß?a???p???esue? ep?pt? s e??**, ?
?mesa **ap?te???suata** t?? d???s??, ?? **mes?p???esue? ep?pt?se??**, ef?s?? ?? ?p???????, ?? ?mes??
ap?d???te? t?? d???s??, ???s?μp????? t? ?e?t?μ??? st?? e????? t??? d?????s?, ?a? ??
μα???p???esue? ep?pt? s e??, ?? ?p???e? p???a????ta? ?ta? t? ?e?t?μ??? t?? d?ast????t?t?? t??
p?????μuat?? d?ad?deta? st?? e????? d?????se?? ?a? ???s?μp???e?ta? ap? ?pa?????? p?? de?
s?μpete???a? st?? d?ast????t?te?. ???t?? ?? te?e?ta?e? ep?pt?se?? e???a? p?? d?s???a μεt???s?με?.

???????e? ? pe????af? t?? ap?te?esμ?t?? ?a? t?? ep?pt?se?? t?? ?????? d???se??, ?a??? ?a? ?
s?μß??? t??? st?? ep?te??? t?? st???? p?? ?a???????ta? ap? t? p????aμμα, ?t??

- d?asf???ß? t?? ße?t???s?? t?? d?????t???? d?ad??as???
- pa???? ?????? ep?p?d?? ?ata???s?? t?? ?????t???? d??a??? st??? ?pa???????
- d?asf???ß? ap?te?esμat????, ???s?ast???? ?a? e?tetaμ???? s???e???as?a? μεta?? t??
??at?? με??? ?a? t?? ?p?t??p??.

? ?t?e?? a?t?? ?e????? st???? a?a????ta? se e?d????? st????? (de?d???e?d?? d????aμμα t?? st???? t??
p?????μuat??).

9.1. ??asf ???s? t?? ße?t???s?? t?? d?????t???? d?ad??as??? : ?p???ste?s? ?a? e?s???????sμ?? t?? ??μ???es?a?

9.1.1. ?mesa ap?te???suata

???sd????s???a? ta e??? t??a ?mesa ap?te???suata:

- ? ap???ste?s? t?? e?????? ?a? ?????t???? ?μ???es?a? st?? t?μ?a t?? f???????a? ?a? t??
ep?ß????e?d??? ?f???? ?ata????s??? t? seμ????? t?? S???tsup?????²⁸ e???e ?? ap?t???esμa
t?? ap???ste?s? t?? s???de?t???? d?????t???? e????f?? (S??) t?? p????t?? p??
?p???e?ta? se e?d????? f????? ?ata????s???
- ? ap???ste?s? ?a? ? e?s???????sμ?? t?? μ?s??p?? d?e????????? t?? t???s? t?? f??????????
?p???e?se?? t?? f???????μ???? ?a? t?? ?????μ???? f????? : t? seμ????? t??
? ad??t??²⁹ e???e ?? ??μα t? ???s? t?? ?ad?t???? ?a? t? d?e?????s? t?? s???se?? με t???
f???????μ????, e?? t? seμ????? t?? ?s?ste?³⁰ e???e ?? ??μα t? d?e?????s? ?a? t?
με???s? t?? ep?ßa???se?? p?? ep?ß????ta?st?? ep???e???se?? ?s?? af??? t?? F???
- ? ap???ste?s? ?a? ? ße?t???s? t?? d????t???? d?ad??as?? ? e???a? μ?a ap? t?? s?μαt???te?e?
ep?pt?se?? t?? p?????μuat?? s?μf???a με ta ???t? μ????. ? μ?s? e?t?μ?s? s?et??? με t?
ße?t???s? t?? με???d?? e???as?a? ?a? t?? e?t?p?sμ? t?? «ß???t?st?? d?????t???? p?a?t????»
???? st? s?μpet??? t?? ?pa????? t??? sta **seμ????a** e???a? **3,29** (?a????t?μα 1, e???t?s?
2.3.). ? ???te ???t? μ??? a?af????? ???t? t? s?μe?? a?t? st?? e???se?? t??? ?s?? af??? t??
a?ta???a???, ? a???????s? e???a? e?af??? ?aμ???te??, ?a??? ?p?ad?p?te μεtaß??? st??
t?μ?a a?t??, ? ?p???? ?a?a?t????eta? ap? με???? ßa?μ? ???μ?s??, p?a?μαt?p???e?ta? με
e?a?et??? a????? ???μ??? O? p??? a?t?, ??de?a ???e? ?e????? (μ?s? ßa?μ?????a 2,79) ?t?

²⁸ Seμ????? t?? S???tsup????, 20-23 ?p????? 2000.

²⁹ Seμ????? t?? ? ad??t??, 15-17 ??eμß???? 2000.

³⁰ Seμ????? t?? ?s?ste?, 3-5 ??t?ß???? 2001.

?? metaß???? a?tt? met??s????a? se ??e? me??d??? e??as?a? st?? e????? d????s?
(?a????t?µa 4, e??t?s? 5.2.). ???e? ???e? t????sa? t? ße?t??s? t?? p??s?p???? me??d??
e??as?a? t?? s?µpete????t?? St?? pe?pt?s? t?? **p????me??? e??????** (*µ?s? ßa?µ????a 2,71*), p??te ???e? e?t?µ??? t? t? e? ??? µ?s? pa?e??e t? d?at?t?ta ße?t??s? t??
me??d?? e?????? (?a????t?µa 7, e??t?s? 8.4.). ?s?? af??? t?? d??se?? **?at??t?s??**,
t?sse??? ???e? a?af???? (*µ?s? ßa?µ????a 2,31*) t? a?tt? s???ßa?a? st?? ße?t??se?? t??
me??d?? e??as?a? (?a????t?µa 11, e??t?s? 11.2.). ?????, **37 %** t?? s?µpete????t?? se
a?ta??a?? ? **34 %** t?? s?µpete????t?? se sep????? ?e????? t? ?? d????t???? d?ad??as?e?
st?? e????? t??? d????s? ße?t????a? a?s??t? ?ste?a ap? t? s?µpet??? se ??p??a ap? t?
d?ast????t?e? a?tt? (?a????t?µa 12).

? ? ep?pt?se?? t?? ?????? d??se?? st?? e?s?????sm? t?? d????s?? de? e??a? t?s? safe?? ?s? a?tt?
t?? ??? te????????? p?? ???µat?d?te? t? p????aµµa. ?a e? ??? s?st?µata p????f????? e??a? ??
ap?t??esµa a????s? t?? a?ta??a??? p????f????? µeta?? t?s? t?? e????? d????se?? ?s? ?a? t??
e????? d????se?? ?a? t?? ?p?t??p???. ?a ap?te??spata p?? ep?te????a? ap? t? d??t?? ep?????????
CCN/CSI ?a??? ?a? ap? t?? efa?µ???? p????f????? p?? s?et????ta? µe t?? F?? ?a? t??? e?d?????
f????? ?ata????s?? a?a????ta? st?? ???es? «p????f?????», ? ?p??a ep?s???pteta? ?? pa????t?µa.

9.1.2. ? es?p???esµe? ?a? µa???p???esµe? ep?pt?se??

- ? ? ?????? d??se?? e??a? pes?p???esµe? ep?pt?se??, ?a? e?d???te?a t?? ap???ste?s? t??
d????t???? d?ad??as??? ?a? t?? ?????t?s? ??? me??d?? e??as?a? st?? e????? d????se??.
Ost?s?, µ????t? d?? ???t? µ??? ?????t?sa? ??? d????t???? d?ad??as?e? µet? t?
s?µpet??? ?pa????? t??? st?? d??se?? t?? p????µµat??, ? ??a??t?ta t?? s?µpete????t??
?a e?s???? s?µa?t??? a??a??? st?? e????? ??µ??es?a pa?ap??e? pe????sm??? ?s?? af???
t?s? ta sep????a (*µ?s? ßa?µ????a 2,73*) ?s? ?a? t?? a?ta??a??? (*µ?s? ßa?µ????a 2,36*).
(?a????t?µa 1, e??t?s? 3.3. ?a? ?a????t?µa 4, e??t?s? 6.2.).
- ? ? µa???p???esµe? ep?pt?se?? e??a? p?? d?s???a µet??s?µe?. ?a ???t? µ??? ep?s?µa????
t? ta ap?te??spata t?? d?ast????t?tt?, ?d??? t?? sep??a???? ?a? t?? a?ta??a???,
d?ad????a? st?? e????? d????se?? (e?d?d?tt?, sep????a, s???d??a, d?a??µ? e???se??
d?ast????t?ta? ??p.) ?a? t? ?? ?p????? p?? de? s?µpete??a? st?? d??se?? ??aßa? ?a?
???s?µp???sa? t?? p????f???e? a?tt?. (?a?a?t?µata 1 ?a? 5). ???t???, e??e??e? e?d????
??e??a?, e??a? ad?at?? ? ?p????sm?? t?? sp??da??t?ta? a?tt? t?? ep?pt?se??.

9.1.3. ??ap?st?se??

- ? ? ?????? d??se?? s???ßa?a? st?? **ap???ste?s?** ?a?st?? **e?a?µ????s?** t?? me??d?? ?a? t??
d?ad??as??? e????? ??? sta d??f??a µ?sa p?? pa????s???a? ?at? t? d????e?a t??
????? d??se?? (p??t?p? a????s?? ???d????, ???st???? ?e???? ?p????st? ??p.). Ost?s?,
e??a? apa?a?t?t? ?a s?µe????? pe?a?tt?? p????d?? st?? t?µa.
- ?a ???t? µ??? d?????? t? d?asfa????? t? d??d?s? t?? p????f????? p?? a?ta??ss??ta?
?at? t? d????e?a t?? d?af???? ?????? d??se?? st?? e????? t??? d????s?.

9.2. ?a???? ?????? ep?p?d?? ?ata???s?? t?? ?????t???? d??a??? st??? ?pa??????? ?a? ?µ???µ???f? efa?µ??? t?? ?????t???? ?µ??es?a?

St?? e?d??µes? ???es? e??a? ?a????s?e? d?? ap?te??spata t?? ?????? d??se??, ta ?p??a s?µß?????
st?? ?µ???µ???f? efa?µ??? t?? ?????t???? ?µ??es?a?: ? ße?t??s? t?? ?ata???s?? t?? e?d????
?eµ?t??t?? ?????t???? ?µ??es?a? ?s?? af??? t?? ?µµes? f???????a ?a? ? ße?t??s? t?? ???se??
?s?? af??? t?? ?µµes? f???????a t?? ?????? ?at?? µe???

9.2.1. ??a???p???esµe? ep?pt?se??

- St?? te???? ???es? ep?ßeßa???eta? t? ?? ?????? d??se?? s???ßa?a? st? ße?t??s? t??
?ata???s?? t?? e?d???? ?eµ?t?? t?? ?µµes? f???????a?. ?????µat?, ? µ?s? e?t?µ?s? e?

μ????? t?? ??at?? με??? t?? ep?te???? t?? st???? a?t?? e??a? 3. ??sse?a ???t? μ??? t??????? t? s?με?? a?t? st?? ???es? a???????s?? t??? . ???a ???t? ?p???app????? ?t? ?? ?t?pe? s????t?se?? st? pe??????? t?? d?ast????t?? s?μβ????? e??s?? st? ap?t??espa a?t?. (a????t?μα 1, e??t?s? 2.1.)· (a????t?μα 4, e??t?s? 5.1.)· a? (a????t?μα 7, e??t?s? 8.2.).

- ?p?p????, 45 % t?? s?μπεte????t?? sta **sequ????a** e?t?μ? ?t? ?at??e? a??et? ?a??te?a t?? ?????t??? ??μ??es?a ??a t?? ?μpes? f???????a, ?a? 12 % p??? ?a??te?a. ? ??? 3 % t?? s?μπεte????t?? e???f?ase a????t??? ?p???? . ?s?? af??? t?? **a?ta??a???**, ? a?a????a e??a? a?t?st???a 47 %, 25 % ?a? 1 %. (a????t?μα 5).
- ?s?? af??? t?? ???se?? s?et??? με t?? ?μpes? f???????a sta ???a ???t? μ???, ? p?e????t?ta t?? ??at?? με??? ap??t?se ?t? ?? ?????? d??se?? ep?f e?a? βe?t???se?? . ? de????? ??a??p????s?? t?? ??at?? με??? ?s?? af??? t? s?μβ??? t?? **sequ??a???** ? ?a? t?? **a?ta??a???** st?? st??? a?t? ?a?????eta? st? 3,08 (a?a?t?ματα 1 ?a? 5). ?s?? af??? t??? **p???με?e?? e???????**, ta ???t? μ??? t??????? ?t? t??? d????e ? d?at?t?ta βe?t???s?? t?? ???se?? s?et??? με ta d??f??a s?st?ματα ?????st???? e?????? (μ?s? βa?μ????a 3,29), (a????t?μα 7, e??t?s? 8.2.). ?pt? ???e? a??fe?a? ??t?? t? βe?t???s? t?? ???se?? t?? e?e??t?? ???? st? s?μpet??? t??? se ?p????? p???με?? ?e??? . ?????, ?? d?ast????t?te? **?at??t?s??** pa?e??a? t? d?at?t?ta ep?te???? t?? ?d??? st???? (μ?s? βa?μ????a 2,31) (a????t?μα 11). O? p??? a?t?, μp???e? ?a a?afe???e? t? s??d?? «?at??t?st?? st?? t?μ?a t?? ???st???? e?????? ?p????st?», t? ?p??? pa????s???e st? sequ????? t?? ???eμβ?????? t?? ???μβ??? t?? 2002. ?? p????appa a?t? s???stata? se p???t? f?s? st?? a????s? t?? d?af??et???? t?p?? e?????? sta ???t? μ??? ?a?, e? s??e?e?a, st?? a??pt??? t?? ?at??t?s?? st?? t?μ?a t?? ???st???? e?????? ?p????st?.
- ?? sequ????? p?? d????a?????e st? Breukelen³¹ ???s?με?se ??a t?? pa????s?as? e??? «d?e????? f????????? ?d????», ? ?p???? pe????e? p????f???e? s?et??? με ta f????????? s?st?ματα ?a? t?? με??d??? e?????? ???? t?? ??at?? με???.

9.2.2. ? es?p???esue? ?a? μα???p???esue? ep?pt?se ??

- ? μ?s? βa?μ????a t?? ??at?? με??? ?s?? af??? t? d??d?s? st?? e????? d????s? t?? ???se?? p?? ap??t?sa? ?? s?μpet????te? ?at? t? d????e?a t?? sequ??a???? ?a? t?? a?ta??a??? e??a? 2,93 ?a? 2,92. ? ?te ???t? μ??? με??μ???sa? ?ste ?a d?ad????? ?p????f???e? p?? s???e?t????a? ?at? t? d??e?a t?? **sequ??a???** ? e?te μ?s? t?? e?d?d?t??? e?te μ?s? pa????s??se?? ?a? d?a????e?. ? ?t??eta, ???su??a ???t? ?????? ?t? ?? ep?pt?se?? t?? **a?ta??a???**af????? μ??? t??? s?μpet????te?.
- ? ? ep?pt?se?? t?? **p???με??? e??????**βa?μ???????a? με 2,58, ?e????? p?? ?atade????e? ?t? ? d??d?s? t?? ap?te?espu?t?? t?? d??s?? a?t?? e??a? p?? pe????su??? ap? ?,t? st?? ???e? d??se??.

9.2.3. ? ?ap?st?se ??

- ? ? ?????? d??se?? t?? p????μpat?? ep?f e?a? βe?t???s? st?? ???se?? t?? s?μπεte????t?? ??a t?? ?????t??? ??μ??es?a, ?d??? ?s?? af??? ta e?d??? ??ματα p?? pa????s???a? ?at? t? d????e?a t?? sequ??a????.
- ? ? ???se?? s?et??? με ta ?p????pa f????????? s?st?ματα ep?t?e?a? t?? p?a?mat?p???s? s????se?? ?s?? af??? t?? a?t?met?p?s? s???e???μ???? f????????? ?t?μ?t?.

³¹ Sequ????? t?? Breukelen, 14-16 Σεπτεμβρ??? 2000.

9.3. ??asf???s ap?te?esuat????, ??s?ast???? ?a? e?tetap???? d????t???? s??e??as?a? p?eta?? t?? ??at?? me???? ?a? ?atap???μ?s? t?? ap?t??

?a ???t? μ??? ?e????? t? ?e?t??s? t?? d????t???? s??e??as?a? ?? t? **s?μa?t???te?? ap?t??esua t??** ?????? **d???se??** t?? p????μmat??. ???sd????s???a? d?? ?a???p???esue? ep?pt?se??: ? e?t?p?sm?? t?? s?me??? epaf?? st??? ???p??? ????? e????? d????se?? ?a? ? ?e?t??s? t?? a?ta???a??? p????f??? ?a t?? ?atap???μ?s? t?? ap?t??.

9.3.1. ??a???p???esue? ep?pt?se??

- ???p?sm?? t?? s?me??? epaf??. ? s?μβ??? t?? **seu???a??? ?** st?? e?t?p?sm? t?? s?me??? epaf?? st??? ???p??? ????? e????? d????se?? e?t?μ?ta? ?? p??? ?et??? (μ?s? ?a?μ????a **3,62**). ??? ???t? t???sa? ???t?? ?t? ? e?t?p?sm?? t?? s?me??? epaf?? s????a?e st? ?e?t??s? t?? d????t???? s??e??as?a?. ?? d?? ?s???e? ?a? ??a t?? **a?ta???a??? (μ?s? ?a?μ????a 3,15)**, ?? p??? t?? ?p???e? e????? p???te ???e? a???f e?a? ?t? ? e?t?p?sm?? t?? s?me??? epaf?? s???st? t? ????? ap?t??esua t?? a?ta???a??? . p?p????, **47 %** t?? s?μpete????t?? st?? a?ta???a??? e?p???e? se μ?a s??e??as?a a???et? p?? ap?te?esuat???, ??s?ast??? ?a? e?tetap??? me t??? ?pa??????? t?? ????? ?at?? me???, e?? **28 %** se μ?a s??e??as?a p??? p?? ap?te?esuat???, ??s?ast??? ?a? e?tetap??? . ? ? **p???me??e?? ?e????** s????a? ep?s?? st?? st??? a?t? (μ?s? ?a?μ????a **3,23**). S?μf???a me t?sse?a ???t? μ???, ?? e? ??? epaf?? ap?te???? ?a t??? s?μpet????te? μ?s? ??a t? d?e????s? t?? e??as?a? t?? e????? st? μ???? ?a? t??p? s??e?d?t?p???s?? t?? e???pa???? d??stas?? t?? ?e?t????mat?? t???
- ???ta???a??? p????f??? ? ?s?? af??? t?? ?atap???μ?s? t?? ap?t?? . ? s?μβ??? t?? ????? d???se?? st? ?e?t??s? t?? me??d?? e????? e???a? pe???ss?te?? ?et??? ?a ta seu????a ?a t??? p???me??e?? e????? (μ?s? ?a?μ????a **2,7**) ap? ?,t? ??a t?? a?ta???a??? (μ?s? ?a?μ????a **2,38**). Ost?s?, ta ???t? μ??? a?a????????? ?t? ? pe????st??? e?μ???e?a t?? ?μ???? p???e?? ?a? ????? ? ?a?ad?t?ta me t?? ?p???a d?d?t?ta? ?? apa?t?se?? s???st??? t? ????? eμp?d?? st?? a?ta???a? p????f???? ?a t?? ?atap???μ?s? t?? ap?t?? . ?? s?μpet????te? sta seu????a e?t?μ??? ?t? μp???? a???et? ?a?te?a (**30 %**) ? ??? ?a?te?a (**47 %**) ?a p???aμβ???? ?a? ?a a?a?a?pt??? pe???pt?se?? f???ap?f???/ f???d?af???. G?a t??? s?μpet????te? sta seu????a t? p?s?st? e???a? a?t?st???? **6 %** ?a **36 %**.

????s? ???d????. ?a ???t? μ??? a?af???? sta s???? t??? p??? s???e???μ???e? ?e?t??se?? ?s?? af??? t?? a????s? ???d???? . ???μ??? ?t? t? e? ??? μ?s? ??a t?? ep???? t?? e????? ap?te?e? t?? ?a?te?? ?s? ?a t?? ap?te?esuat??? ?atap???μ?s? t?? ap?t??, ?a??? ?a a????p??? p??? e???a? pe????sm???³². ?a seu????a p?? d????a????a? e?????a? t? ???s? t?? μ?s?? a?t??. St? seu???? t?? ?s???? ????e ? pa???s?as?, ?? p???p??, t?? s?st?mat? a?t?mat?p???μ???? ep????? PUMA³³, t? ?p??? te?e?p?p????e st? S???d?a ?a? p???sf???e? t? d?at?t?ta e?t?p?sm??, me ?ap??? ?st??, t?? ep???e???se?? ????? ???d???? st? p?a?s?? t?? e?sa???? ?a? t?? e?a???? a?a???

?atap???μ?s? t?? ap?t??. ????? seu????a ?ta? af?e???μ???a st?? e??tas? t?? ap?t??³⁴ ?a? st? me???t? s???e???μ??? pe???pt?se??³⁵. ? μ????, st? p?a?s?? t?? ep?t?p?? SCAF³⁶, e?p????a? a???et?? me???te? s?et??? me t?? **e?t?p?sm? t?? t?p?? ap?t??** ?a?t?? μ???a?sm?? st??? ?p???? st?????ta?. St?? e? ??? me???te? a?a????ta? pe???ss?te?e? ap? 1000 ?p???se?? ap?t?? ?a? e?t?p????ta? ?? ???e? te????? p?? ???s?μp????? ?a?ate?e?. ???f???e? ?μ?de? e??as?a? e?p???sa? e???se?? s?et??? me t?? **ap?t? p???ap??? s?μpet????**. S???ta?a? ?d????? ???p?a?t???? ?a t?? ?atap???μ?s? a?t?? t?? t?p?? ap?t??.

³² ?a ???t? μ??? af?e????? t? me?a???te?? μ???? t?? p??? t??? st?? e??tas? ?a? st? d?a?e????s? t?? d???se?? F??.

³³ Seu???? t?? ?s????, 15-16 ? a ??? 2000.

³⁴ Seu???? t?? ???t? t?? ???μβ??? t?? 2001, Seu???? t?? Snekkersten t?? ???μβ??? t?? 2001.

³⁵ Seu???? st?? ???a?d?a, 20-22 ?eμβ??? 2002.

³⁶ ?p?ep?t?p? ?a t?? ?atap???μ?s? t?? ap?t??.

9.3.2. ? es?p???esue? ?a? ma???p???esue? ep?pt?se??

- ? ???s?μp???s? t?? d???t??? p?? d?μ????????a? ?at? t? d????e?a t?? ?????? d???se?? e???e
? ? ap?t???esua t? Be?t???s? t?? d????t???? s???e???as?a?. ?a ???t? μ??? e?t?μ??? ?t? ?
s?μß??? t?? **sep???a??? ?** st?? ep?pt?s? a?t? e???a? p??? s?ma?t??? (μ?s? *ßa?μ????a 3,21*)
(?a???t?μa 1, e???t?s? 3.2.). ? p?e????t?ta pa?ad???eta? ?t? ?p?????? s????tate? epaf??
meta?? t?? e?p???s?p?? t?? ELO/CLO³⁷, a??? ?t? a?t? de? ?s???e? ?a? ??a ??????
e?p???s?p??? ? s?μß??? t?? **a?ta???a??? e???a? e?af??? μ????te??** (μ?s? *ßa?μ????a 2,92*)
(?a???t?μa 4, e???t?s? 6.3.). ????? ????t? a?af???? sp??ad???? ? ?t?pe? epaf?? ?a
????t? p?? s?μpete???a? st??? **p???μe?e?? e??????e?t?μ??? (μ?s? *ßa?μ????a 2,64*)** ?t? ?? e?
???? ?e???? e???a? ?? ap?t???esua s?ma?t??? Be?t???s? t?? s???e???as?. (?a???t?μa 7,
e???t?s? 9.3.).
- St?? apa?t?se?? t?? ?at?? μe??? t????eta? ? d???d?s?t?? «????? p?a?t????» st?? e??????
d????se??, ?????? de ? μe?a?te?? s???e?d?t?p???s? t?? sp??da???t?ta? t?? a?ta???a???
p????f????? ?s?? af??? t?? ?atap???μ?s? t?? ap?t???. O? p??? a?t?, sta t??? t?? 2002,
p???? ????t? μ??? ?p???a?a? s?μf???a a?af????? μe t?? a?t?μat? ?a? e?e???e? a?ta???a???
p????f????? st?? t?μ?a t?? p???se?? ?a???????? μ?s?? metaf????.

9.3.3. ? ?ap?st?se??

- ? Be?t???s? t?? d????t???? s???e???as? ?a? t?? ?atap???μ?s?? t?? ap?t?? s???st? ?et???
ep?pt?s? t?? p????μuat??. Ost?s?, st? ?f?st?μe?? p?a?s?? ?s?? af??? t?? ap???ßa?a
s???d???μ?³⁸, de? ?p???e? ? d???at?t?ta a?ta???a??? t?? st???e??? μe t? d???sa ta???t?ta
?ste ?a a?t?μet?p????ta? ? ?a a?a?a?pt?ta? e???a??? ?? pe???pt?se?? ap?t??. ? p???tas?
?a???sμ?³⁹ t?? ?p?t?p?? s?et??? μe t? d????t???? s???e???as? st?? t?μ?a t?? F? ?
pa???e? a???ß?? a?t? t? d???at?t?ta Be?t???s?? t?? ap?te?esuat???t?ta? t?? ap???ßa?h?
s???d???μ??.

10. G???? S?????S???? ????S???S???S ?O? ????O? ???S?O?

1 St?? **e?d???ues? a???????s?** e???e p???ta?e? ? p???sd????sμ???t?? e?de???μe??? *pa?e????se?* ?
ap? t??? st????? t?? p????μuat??. ?d??? ?p? t? p???sua t?? p???sa?at???sμ??? t?? ?a? st?at?????
t?? ?p?t?p?? ?a t?? F?? ? p???sd????sμ??? t?? s???s?? meta?? t?? st???? t?? ?????? 3 t??
ap?fas?? *Fiscalis* ?a? t?? st?at????? st???? ?a t?? ?atap???μ?s? t?? ap?t?? ? *a????sμ??*
de??t? ? ep?pt?se?? p???e?μ??? ?a ?p????s?e? ? *ßa?μ?? d???d?s?? t?? ?e?t?μ??? t?? d???se?? t??*
p????μuat?? st?? e????? d????se?? ?a? ? p???ße?? ep?t?p??? e?e??? ? ?a t? s????? t??
apa?a?t?st?? st???e???

?? p????aμa e?e?????e p??? t?? ?ate????s? a?t? μe t? *ß???e?h t?? s?ed??? d???s?? t?? 2001 ?a?*
t?? 2002, sta ?p???a pe???aμß????ta? ?? p???sa?at???sμ??? t?? ?a? st?at????? ?a t?? F?? ?a?
p???sd?????ta? ?? t?sse??? t?μe?? p???te?a?t?ta? t?? p????μuat??. ? p???tas? d?e????e?a?
ep?t?p??? e?e???? ?a t?? ?p????sμ? t?? ßa?μ?? d???d?s?? st?? d????se?? t?? ?at?? μe??? de?
???p?????e e?e???e? p????. ?t' a?t??, t? 2002 d?a?eμ????a? p???t??? e???t?μat????a, ta ?p???a
de? st????e d???at? ?a a???p??????, ??? t?? ?aμ??? p?s?st?? a?tap????s?? t?? ?at?? μe??? ?
?a????sμ?? de??t?? ep?pt?se?? ?a? ? s????? t?? s?et??? st???e??? metaf????a? st? p????aμa
Fiscalis 2007.

2 ?s?? af??? t?? **p???p????sμ?**, ?? ?????? d???se?? a?t?st????? se 35 % pe???p?? t??
s??????? p???p????sμ?? t?? a?a???e?? ?p???e?se?? ?a?t? 65 % pe???p?? p?? a?t?st???e? st??

³⁷ Excise Liaison Office/Central Liaison Office (??af e?? s???d?sμ?? ?a t??? e?d????? f????? ?ata????s??/
?e?t???? ?af e?? s???d?sμ??).

³⁸ ?d???a 77/799/?? (?? L 336 t?? 27.12.1977) ?a? ?a????sμ?? ??? 218/92 (?? L 24 t?? 01.02.1992).

³⁹ COM (2001) 294 te???? t?? 18.06.2001.

efa?μ???? p????f?????. ??t? ? ?pe???? t?? s????? t?? p????f????? d??a????e?ta? ap? t?? dap??e? ??a t?? a??pt??? ?a? t? ?e?t????a t?? d??t??? ep???????a? CCN/CSI. ?fe??eta? ep?s?? st?? ?p????s?μ?p????s? t?? p?st?se?? t?? p???p?????sμ?? e? ???e?, ?d?a?te?a de st?? ?p????s?μ?p????s? t?? p?st?se?? p?? s?et????ta? μe ta sequ????a ?a? t??? p???μe?e?? e????????. Ost?s?, ta d?? a?t? μ?sa ap?de?????ta? ?d?a?te?a ???s?μa ??a t?? ep?te??? t?? st???? t?? p?????μuat?? ?a?, s??ep??, ? ???s?μ?p????s? t??? ?a ?p?epe ?a e??s???e? ?a? ?a e??a????e?.

3 ?a sequ????a ???s?μe?sa? ?????? ??a t?? ep?????s? t?? ???se?? t?? s?μpete????t?? ?s?? af??? ta e?d??? ?μata t?? ?μpes?? f???????a?, ??a t?? p??sd????sμ? t?? «????? p?a?t????» ?a? ??a t? ?e?t???s? t?? d????t???? s??e??as? μeta?? t?? ?at?? μe???. ??t?st????? se **25 %** ?a? p???? t?? dapa??? p?? s?et????ta? μe t?? ?????? d??se??. ? p??st???μe?? a??a a?t?? t?? μ?s?? ?a μp????se ?a a????e?.

- μ?s? ?a??te??? ???????? p????μuat?sμ?? t?? sequ??a????, ?e????? p?? ?a d?e?????e t?? ap?st??? t?? s??af?? e????f?? se e??et? ?????, ?a?
- μ?s? t?? d?asf???s?? ?a??te??? d??d?s?? t?? ap?te?esμ?t??

4 ? ? a?ta??a??? e??a? ?? ap?t??espa t? ?e?t???s? t?? ???se?? s?et??? μe t?? ?μpes? f???????a p?? ?s??e? sta ???a ???t? μ???, ?a??? ?a? t?? e?t?p?sμ? ?t?p?? s?μe??? epaf?? ta ?p??a μp????? ?a ?e?t???s?? t? d????t???? s??e??as?a μeta?? t?? f????????? ?p??es???. S???st??? t? s?μa?t???te?? ???d???? t?? dapa??? p?? s?et????ta? μe t?? ?????? d??se??. ?t?? **60 %** pe??p???. ??t??t???, p???e?μ???? ?a e??s???e? ? ap?te?esuat????t? t???, ?a ?p?epe:

- ?a ?a????s???? e? t?? p???t???? ?? st???? t?? a?ta??a????, ?a ap?saf???s???? ?a? ?a af????? s???e????μ??e? pt????.
- ?a a????e? ? e?e????a ?s?? af??? t? d???e?a ?a? t?? p?a?t???te?? p??sa?at???sμ? t?? e?d??? t?? e??as?a? p??p?a?μat?p??e?a?
- ?a ?e?t??e?t? ep?ped? t?? ???ss???? ???se?? t?? s?μpete????t??.
- ?a e?at?μ??e????? ta p?????μata t?? ?pa????? p?? s?μpet?????, ?d?? ? e?? ?? a?ta??a???? p?a?μat?p???ta? ?at? t? d????e?a s???e????μ???? pe????d?? t?? ?t???

5 ? ? p???μe?e?? ?e????? a?t?st????? se **10 %** pe??p?? t?? p???p?????sμ?? t?? ?????? d??se??. ?p?te???? t? p?? ap?te?esuat??? μ?s? t?? p?????μuat?? ??a t?? ?atap???μ?s? t?? ap?t???. ?a????? t? d??at?t?ta ?s??s?? e?????? μe????? ???μa?a?, d?asfa????ta? ?t? ?? eta??e?e? p?? ?e?t??????? st?? ep????te?a pe??ss?te??? ????? e?p???????? t?? f????????? ?p???e?se?? t???. S?μ?????? st? ?e?t???s? t?? d????t???? s??e??as?a? μeta?? t?? ?????? p?? s?μpet????? ?a??? ?a? st? ?e?t???s? t?? ?ata???s?? e? μ????? t?? s?μpete????t?? t?? d?af???? s?st?μ?t?? e?????? e?t?? t?? ???pa???? ????s?.

??t??t???, ?at? ta te?e?ta?a ?t? e?t??es?? t?? p?????μuat??, ? a???μ?? t?? p???μe??? e?????? μe?????e. ??p??, s??ep??, ?a e??a????e? ? ???s?μ?p????s? t???, ?d??? se ?sa ???t? μ??? de? t??? ???s?μ?p????? ?a????? ? t??? ???s?μ?p????? e????sta. Ta ?ta? ep???μ?t? ?a p???ef?e?.

- μe?a??te?? e?e????a st? d?ad??as?a ?????s?? t? ? p???μe??? e????? ? ?a? st? d????e?a t?? e?t??es?? t???
- ep????? t?? st????? e?????? ?se? ???t??? a????s?? ???d????

6 ? ? p??t?f????e? ?at??t?s?? ?e????sa? t? 2000, ?a? ta pe??ss?te?a p?????μata ?at??t?s?? pe?at????a? t? 2001 ?a? 2002. ??t?st????? **2 %** t?? p???p?????sμ?? p?? s?et??eta? μe t?? ?????? d??se??. ? ? e? ???? p??t?f????e? e??a? ?? ap?t??espa t? ?e?t???s? t?? ???se?? t?? s?μpete????t??, ?d??? ?s?? af??? t? ???s? ???ss?? ?a? t?? ???t?? ?e??? ?p????st?. ? eta?? t?? ?e?t??se?? p?? ?a μp????sa? ?a p?a?μat?p???????, ?a ?p?epe:

- ?a e?????e? ? epe?e??as?a ?????t???? p??t?p?? p?? ?a e?s?µat????? st?? e????? ?at??t?s?.
- ?a a?apt????e? ? s??e??as?a µeta?? t? ? s????? ?a? t?? e?????? ????t?? ?at??t?s??.
- ?a d???a?????? µa??µata ?at??t?s?? µe eµpe?????µ??e? ap? d???f??a ???t? µ???

7 ? s?µµet??? t?? ?p????f?? ? ?? ??? st? p????aµµa βas?s???e st?? p??e?ta?h?? st?at?????, ? ?p??a ??e? st??? t?? pa???? st????? st?? e? ??? ????e? ?a? t?? p??et??µas?a t??? ?a t?? p??s????s? t??? st?? ???pa??? ????s?. ?? ?p????f??e? ???e? s?µµete??a? se sep?????a ?a? se a?ta??a??? . ?? ?p?????? t?? ????? a?t?? ?????? t? ? ? ????se?? t??? s?et??? µe t?? ?????t??? ?µ??es?a βe?t????a? ?a? ?t? ? a?ta??a?? epa??e?µat???? eµpe???? µe ta ???t? µ??? ?p???e ep?fe???

8 St?? ???es? p??sd??????ta? ?a? ?p??????ta? ?? βa??p???espe? ?a?? ? ?a? ?? µa???p???espe? ep?pt?se?? (???s?µp???s? t?? ?e?t?µ???? t?? d?ast????t?? st?? e????? d????s?) βse? t?? te????? e???se?? t?? ?at?? µe???, st?? ?p??e? a?af????ta? ?? a??a??? p?? ep???a? se ep?ed? e????? d????s?? µet? t? s?µµet??? t?? ?pa????? t??? st?? d??se?? t?? p????µpat?. ?s?? af??? t?? µa???p???espe? ep?pt?se?? (d??d?s? t?? ?e?t?µ???? st?? e????? d????s?), e????st?? de??te? ep?t?e?a? t?? ?p????su? t?? βa?µ?? t?? e? ??? d??d?s?. ? e?t?µ?s? a?t?? t?? te?e?ta??? ep?pt?se?? ???e µe βs? µ???? t?? e???se?? t?? ?at?? µe??? : ???a????a? d??se?? d??d?s?? (e?d???? d?as???e??, s?ed???se?? µe ???e? ?p??es?e?, es?te???? d?µ?s?e?se??, pa???s??se?? se e?d?d??t?? ?p.) ?ste ?a e??µe????? ?s? t? d??at?? pe??ss?te?a ?t?µa ?h? ta ap?te??spata p?? p?????a? ap? t?? d?ast????t?te? t?? p????µpat?, ?d??? ?s?? af??? ta sep????a. ?s?? af??? t?? ???p?? ????? d??se??, f a ?eta? ?t? ? d??d?s? ?p???e p?? pe????su???. O? p??? a?t?, p???e?ta? ?a ?a????s???? de??te? ap?te?esu?t?? ?a? ep?pt?se?? st? p?a?s?? t?? ??? p????µpat?? Fiscalis 2003-2007.

9 ? ? ?????? d??se?? s???βa?a? st? βe?t??s? t?? d????t???? d?ad??as???, ?d??? t?? d?ad??as??? e????? ?a? e?t?p?su?? t?? ap?t??, st?? ap???ste?s? t?? µ?s?? p?? d?e???????? t?? e?p????s? t?? f????????? ?p???e?se?? t?? ?????µ???? f????, st? βe?t??s? t?? ?ata???s?? t?? e?d???? t?µ??? t?? ?µpes?? f??????a?, st?? ?µ???µ???f? efa?µ??? t?? ?????t???? ?µ??es?a?, st? d??d?s? t?? «????? p?a?t????» (a????s? ???d???? ?a? e?t?p?su?? t?? p?? s?βa??? t?p?? ap?t??, ?p?? ? ap?t? p???ap??? s?µµet????) ?a?, t????, st? βe?t??s? t?? d????t???? s??e??as?h?. ?a ???t? µ??? ?e????? ?t? ? βe?t??s? t?? d????t???? s??e??as?a? ap?te?e? t? s?µa?t???te?? ap?t?esµa t?? d??se?? t?? p????µpat?, t? ?p??? ?a ap???se? a??µa µe?a??te?? s?µas? µet? t?? ?????s? t?? p??tas?? ?a????su??⁴⁰ s?et??? µe t? d????t???? s??e??as?a st?? t?µ?a t?? F?? . ? e? ??? p??tas? d?µ????e? ??a e??a?? ?a? ap?te?esµat??? ?µ??? p?a?s?? ??a t?? ?atap???µ?s? t?? ap?t??, µe t? ?sp?s? e??? ?µes?? ?a? ta???? s?st?µat?? a?ta??a??? p????f????? µeta?? t?? ?at?? µe??? . ?e???aµβ??e? ep?s?? ?e? d?ad??as?e? ?? ?p??e? ep?t?p???, ?at? t? d????e?a t?? e?????, t?? ep? t?p?? pa???s?a st?? ep????te?a e??? ???t??? µ????? ?pa????? ap? ???a ???t? µ???, ?a??? ?a? t? d?e????e?a ta?t????? e?????

10 ???? st?? ?????? d??se?? t?? p????µpat?? Fiscalis ?at?st? d??at? ? ep?te??? t?? st???? t?? βe?t??s?? t?? ?e?t????a? t?? f????????? s?st?µ?t?? st?? es?te???? a???? ?a? t?? e??s??s?? t?? s??e??as?a? µeta?? t?? ?pa????? d?h???? e????? d????se?? . St? p????aµµa Fiscalis 2003-2007 ?aµβ????ta? ?d? ?p??? p????? p???t?se?? t?? ?at?? µe??? a???, p???e?µ???? ? ?d?ast????t?te? ?a ep?f ????? e?te??ste?e? ep?pt?se??, p??pe? ?a βe?t????e? ? s?µp????µat????t?ta t?? d??se?? t?? p????µpat?? (ta ap?te??spata e??? e????? ?a µp????sa? ?a ap?te??s??? a?t??e?µe?? sep??a????, ?? a?ta??a??? ?a µp????sa? ?a d????a????ta? βse? e??? ?µat?? p?? e?et?s???e se ???p??? sep????? ?p.).

⁴⁰ COM (2001) 294 te???? t?? 18.06.2001.

11 ?a ???t? μ??? ????? ep????s? t?? s??epe??? t?? e?????? d??se?? se e???pa??? ep?ed?, ?a?
t? a?t??et?. ?s?? af??? t?? ?atap???μ?s? t?? ap?t??, t?? ep??e???s?a?? e????? t?? ?p??a? f?????
ta ???t? μ???, με t?? ?p?t??p? ?a d?ad?apat??e? ???? s??t???st? ?a? ?p?????t?, ? e?t???te??
eup???? t?? s?μpete???t?? ??at?? με??? ?a s???βα?e st?? a???s? t?? ap?te?esμat???t?ta? t??
p?????μuat??.

**? 2: ? es? s?et?? µe t?? ???p???s? t??
p????µat?? Fiscalis st?? t?µ?a t?? p????f ?????? (1998-
2002)**

1. ? S?GOG?

1.1. ? e??e??pe??

?? de?te?? μ???? t?? pa???sa? ???es??, p?? e?p???e?ta? s?μf??a μe t? ????? 12, pa????af?? 3, t?? ap?fas?? a???. 888/98/? t?? 30?? ? a?t??? 1998, s???st? ???es? s?et??? μe t?? efa?μ??? t?? p????μmat?? Fiscalis st?? t?μ?a t?? p????f?????, ? ?p??a s?μp????e? t?? ???es? s?et??? μe t?? ????? d??se?? t?? p????μmat??.

1.2. ????? ?t???s?? st???e?? ?

? ? p???? p?? ???s?μp????a? ??a t?? p?a?mat?p???s? t?? a???????s?? a?t?? e??a? ?? a?????e?:

- ? ???μ? t?? ??at?? μe???, ?p?? p?????e μe t? ???s? e??t?mat?????. ?? e? ??? e??t?mat???? ap?s?p???se st? s?????, μe t?? p???? a?t??e?μe???? t??p?, t?? ap??e?? t?? ??at?? μe??? s?et??? μe t?? efa?μ???? p????f????? p?? ???p????a? st? p?a?s?? t?? p????μmat??. ?? p?s?st? apa?t?se?? st? e??t?mat????? p?? est??? a????eta? se 75 % pe??p??.
- ? ???a p?s?t??? st???e?a s?et??? μe t?? efa?μ???? p?? ???mat?d?t???a? ap? t? p????aμμa e??f???sa? ep?s?? ?p???

???pe? ?a s?μe???e? ?t? ?? ap??e?? t?? ??at?? μe??? s?et??? μe t?? efa?μ???? t?? p????f?????, p?? μetaf???e? ? ??e??a, af???? t?? te???? efa?μ???, ?p?? t?? ?????sa? ?? ???ste?, d??ad? t?? efa?μ??? p?? pe???aμβ???e? t?s? t?? s???st?se? p?? ???mat?d?t?se ? ???pa??? ???s? (????t??? s???st?sa) s? ?a? t?? s???st?se? p?? ???mat?d?t?sa? ta ?d?a ta ???t? μ??? (e???? s???st?sa).

1.3. ? e?d???pes? a???????s?

?p? t?? e?d???pes? a???????s? t?? Fiscalis s?????ta? ta e???:

- t? p????aμμa e???????e t? ???s? ?a? t? d??d?s? t?? s?st?mat?? VIES⁴¹ sta ???t? μ???
- ? ap?te?esmat???t?ta t?? s?st?mat?? a?ta??a??? p????f????? st?? t?μ?a t?? F?? ?a μp????se ?a a????e? μ?s? t?? t?p?p???s?? t?? ?μ??et??? p?a?s??? ??a t? d????t??? s??e??as?a.

?p?s?? s???st???ta? ta e??? ??a t?? e? t?? ?st???? a???????s?:

- ?a p??sd????s?e? ?at? p?s?? ? d?μ?????a t?? s?st?mat?? VIES ?ta? epa???? ??a t?? ep?te??? t?? st???? t?? ?atap???μs?? t?? ap?t?? (a????s? ap?te?esmat???t?ta?).
- ?a a???????e? ? ap?te?esmat???t?ta t?? s?st?μ?t?? p????f?????, s?μpe???aμβa??μ???? t?? p?atf?μa? CCN/CSI⁴².
- ?a e?a???β??e? e?? βe?t????e ? d????t??? s??e??as?a ??? st? ???s? t?? s?st?μ?t?? a?ta??a??? p????f????? (?p?????μe?? ap? t?? a????s? t?? a?t?se?? pa????? p????f????? μeta?? t?? ??at?? μe??? ?a??? ?a? ap? t?? p???t?ta t?? apa?t?se??).

⁴¹ VAT Information Exchange System (S?st?μa a?ta??a??? p????f????? ??a t?? ??e??? t?? F??)

⁴² Common Communication Network / Common System Interface (???? d??t?? ep????????/ ????? d?epaf? s?st?mat??)

1.4. ??μ? t?? a????s??

?a s?st?μata p????f????? e??a? e? μ??e? ????? sta p????μ?ata ?e???e?a 2000 ?a? Fiscalis ?a? e? μ??e? e?d??? se ?a???a ap? a?t?. G?a t?? ??? a?t?, ? ???μat?d?t?s? t?? ?????? tμ?mat?? ?ata????s???e ?s?t?μα sta d?? p????μ?ata.

??a?efa?a??t???? p??a?e? t?? d?af???? efa?μ???? pa?at??e?ta? ?at?t???

????t? ep????????a? ?a? ????? µ?sa d?a?e????s??			
	?????? ???µas?a	???sp??/ St????	??a???e?? ?p???e?se?? (se ??? e???)
CCN/CSI	CCN: Common Communication Network (????? d?t? ep?????????)	????? d?t? ep????????a?, t? ?p??? ep?t??pe? st??? eta????? t? µeta?? t??? ep????????a µ?s? µa? te????? a???te?t????? µe «p??e?» (gateways) e??atest?µ??e? e?te st?? e????? d?????se?? e?te st? G? TAXUD.	23.801
	CSI: Common System Interface (???? d?epaf ? s?st?µ?t?)	????? ???ssa p????f?????, ? ?p??a ep?t??pe? st? ?????t??? ?a? sta e????? s?st?µata p????f????? ?a ???s?µp???? t?? ?p??es?e? p?? pa???e?t? CCN ?a??a s???µ???? µeta?? t???at? t??p? asfa?? µe ?p? ep?t???s?.	
Tempo	Taxud Electronic Management of Project Online	? e??d?????a a?pt???? ?a? d?a?e???s?? s?ed??? p????f?????.	1.418
PSO	Project Support Office (Gafe?? st????? s?ed???)	G?afe??, t? ?p??? ap?s??pe? st?? pa???? s??d??µ?? st??? d?a?e???st?? s?ed??? p????f????? sta ?a??µe???? t??? ?a?????ta.	
?fa?µ???? p????f????? ???µat?d?t??µe?e? ap? t? p????appa Fiscalis			
	?????? ???µas?a	???sp??/ St????	??a???e?? ?p???e?se?? (se 1000 e???)
Vies (pe???apµ&a??µ?? ?? t?? Vies st? ??ad??t??)	VAT Information Exchange System (S?st?µa a?ta??a??? p????f????? s?et??? µe t?? F??)	????t?? p????f?????, t? ?p??? s??d?e? µeta?? t??? ta ???t? µ??? ?a?t??? ep?t??pe? ?a ?apµ????? p????f?????e? s?et??? µe t? s????? t?? e?d?????t????s??a??a??? se a?a?? p?? p?a?µat?p?????ta µeta?? t?? f????? ?? ?p???? e??a? e??e??appµ???? sta d??? t??? f????????? µ?t??a ?a? e?e????p?? e??a?e??e??appµ????se ??? ????t?? µ????, ?a? ?a epa???e???? t?? e?????t?ta t?? a???µ?? f????????? µ?t???? t?? f????????µ????.	5.547
SCACform2001		??e?t????? ???af?, t? ?p??? ep?t??pe? t?? ap???t?s? s?µp????µat???? p????f?????, e?? ?p????f????e? p?? p??sf??e? t? s?st?µa VIES de? e??a? epa??e??.	
SEED		??e?t????? ?s?s ded?µ???? ?p???e?t??? e??atest?µ??? se ??a ta ???t? µ???, ? ?p??a pe???apµ&??e? µ?t??? p??s?p?? p?? ????? t?? ?d??t?ta t?? e??e???µ???? ap????e?t? ? t?? e??e???µ???? epa??e?µat?a ?at? t?? ?????a t?? ?d???a? 92/12/???	
MVS	Movement verification system (S?st?µa e????? t?? d?a????s??)	??e?t????? ??t?p? a?ta??a??? p????f????? st?? t?µa t?? e?d???? f???? ?ata????s??.	
F ? ? ??e?t?????? epp?????		?p?s??pe? st?? a??pt??? ?a? t?? ???p???s? s?st?µat?? p????f?????, t? ?p??? ?a ep?t??pe?t? d????s?, t?? e?sp?a?? ?a? t?? ap?d?s? t?? ?fe???µe??? F ? ? ep?t?de?µat??? p?? de? e??a? e?atest?µ???? st? ?daf?? t?? ???pa???? ????t?ta?, a??? pa????? µ?s? t?? ??ad??t??? a?a?? ? ?p??es?e? se ?ata?a??t?? e?atest?µ???? st? ?daf?? t?? ???pa???? ????t?ta?.	
SIPA	Système d'information préalable en matière d'accises (S?st?µa p?????µe??? e??µ???s?? ?a t??? e?d???? f???? ?ata????s??)	?p?t??pe? st? ???t?? µ???? ap? t? ?p??? a?a???e? ?a f??t?? p????t??p?? ?p??e??ta? se e?d??? f???????a ?a st???e? µ???µa p????f????s?? ? p??e?d?p???s?? st? ???t?? µ???? p?????µ?? p???e?µ???? ?a as?????? ?e???? e? e????t? ?????.	
EMCS	Excise Movement and Control System (S?st?µa d?a????s?? ?a? ??e???? p????t?? p?? ?p??e??ta? se e?d???? f???? ?ata????s??)	????????µ??? s?st?µa p????f????? s?et??? µe t? d?a????s?? ?a? t?? ??e??? t?? p????t??p?? p?? ?p??e??ta? se e?d???? f???? ?ata????s??.	580

???????e? pa???s?as? t?? d?µ?s????µ???? st???e???, ?a? st? s????e?a ?a e?etas???? p??ta t? ????? tµµa ?a? ?pe?ta ?? efa?µ???? Fiscalis.

2. ??????? G?S? ? S

St?? p??a?a p?? pa?at??eta? st? ?a????t?µa 13 pa????s????ta? ta p?s? p?? despu????a? (se e???) ??a t?? pa???? ?p??es??? s?et???? µe ta s?st?µata p????f????? st? p?a? t?? p????µpat?? Fiscalis. ?? a?a???e?? ?p???e?se?? a?t?st????? se p????µ??, t????st?? ?a ta ?t? 1998 ??? 2000. ???µat?, ?? p????µ?? p?? s?et????ta? µe a?a???e?? ?p???e?se?? ?ataß????ta? ßa?µ?a?a se d????e?a pe???ss?te??? et??, a????a µe t?? pa?e??µe?e? ?p??es?e?, e?? ? a????? ?p????s?? p?a?µat?p??e?ta?t? st??µ? t?? ?p???af?? t?? s?µßas?? pa????? ?p??es???. ?? a?a???e?? ?p???e?se?? ??a t? 2002 p?a?µat?p????a? sta t??? t?? ?t??? ?a? af????? pa????? 12 µ???? ? ?p???e? st?? p?a?µat????t?ta ?a ?ataß????? t? 2003, t? de ?p????p? t? 2004. ?? s????? ???? t?? p?s?? p?? despu????a? ap? t? p????µµa Fiscalis a????eta? se 19.622.659 e???. ?? p?s? a?t? pe???µß???e? t? ???µat?d?t?s? t?? d?t??? CCN/CSI ?a? t?? µ?s?? d?a?e???s?? t?? p????µpat?? (????? ???µat?d?t?s? ?at? 50 % ap? ta p????µpata Fiscalis ?a? ?e???e?a 2002) ?a??? ?a? t? ???µat?d?t?s? t?? efa?µ???? p?? s?et????ta? µe t?? F?? ?a?t??? e?d???? f????? ?ata????s??.

???pe? ?a s?µe???e? ?t?, ?a??? ta s?st?µata p????f????? ap?te????ta? ap? ?????t??? ?a? e????? s?????, t? p????µµa ???µat?d?te? µ???? t? ?????t??? s????, e?? ta ???t? µ??? ?fe????? ?a ???µat?d?t?s??? t? e????? s????.

G?a t? d?µ?????a t?? d?t??? ep???????a? CCN/CSI apa?t????e ep??d?s? ????? 23.801.472 e???, p?s? ap? t? ?p??? t? ?µ?s? d?t????e ap? t? p????µµa Fiscalis. ?a p?s? p?? despu????a? ??a t? CCN/CSI e??a? ?????, epe?d? p???e?ta? ??a ??st?? a?pt???? ?a? e?at?stas??.

? efa?µ??? VIES af??? t? µe?a???te?? tµ?µa t?? p???p????µ?? «FITS» (Fiscalis Information Technology System), ? ?p???? a????eta? se 5.547.267 e???. ?p?µ????, p???e?ta? ??a t? s?µa?t???te?? efa?µ??? t?? p???p????µ?? t?? Fiscalis. ? p???p????µ?? p?? a?t?st???e?st? VIES af??? ta ???da ?e?t????a? ?a? s???t???s??, ded?µ???? ?t? t? s?st?µa a?apt????e ?a? t????e se ?e?t????a p??? ap? t?? ?a??? t?? p????µpat?? Fiscalis.

?? p????µµa Fiscalis de? µp??ese ?a ???µat?d?t?se? t?? efa?µ??? EMCS⁴³ (???????µ??? s?st?µa p????f????? s?et??? µe t? d?a????s? ?a? t?? ?e??? t?? p????t?? p?? ?p???e?ta?se e?d???? f???? ?ata????s??), ?a??? ?? ???µat?d?t???? e?t?µ?se?? ?a? ? ?????µ?? t?? ?pe??ßa??a? t?? d?at?t?te? t?? p????µpat??.

3. ? ? ?? ????S ? O? ???G?????O? FISCALIS??? ? ??O???? 2002

3.1. CCN/CSI (Common Communication Network/ Common System Interface) (? ??? d?t??? ep?????? ? ? / ? ??? d?epaf? s?st?µ?t??)

3.1.1. ? e????af ?

? a?pt??? ????? d?t??? ep???????a? ?a? ????? d?epaf?? s?st?µ?t??, ? ?p???a ap?fas?s???e t?? ?e?µß??? t?? 1992 ap? t??? Ge????? ?e????t?? t?? te???e??? ?a? t?? f????????? a????, st???e?e? st?? e?a?µ????s? t?? e?d????t???? µetaf???? ded?µ???? p????f?????. ?p?s???pe? st? d?µ?????a p???? µeta?? t?? s?st?µ?t?? p????f????? t?? ?at?? µe??? ?a? t?? ?p?t?p??, ta ?p??a d?af ????? s?µa?t??? µeta?? t??, st? p?a?s?? µ?a? e??a?a? ?p?d?µ?? p?? ?a ep?t?pe? t? d?a?e?t????t?ta ???? a?t?? t?? s?st?µ?t??.

?? CCN/CSI ?e?t????e? ap? t?? 8 ? a??? 1999. ?? d?ast????t?te? p?? p?a?µat?p????ta? st? p?a?s?? t?? p????µµt?? Fiscalis ?a? ?e???e?a 2002 ?s?? af??? t? d?t?? af????, ??a t?? pe???d? p??? ap? t? 1999, t?? a?pt??? ?a? t?? e?at?stas?, e?? ??a t?? pe???d? p?? a?????e?,

⁴³

Excise Movement and Control System.

t?? e?e????t??? ?a? epa????t??? s???t???s? ?a??? ?a? t?? ep??tas? se ???e? pe?????? (d??? st??
?p????f?e? p??? ?ta?? ???e?).

? ?p??p? d??e????eta? t??? ?p????st?? t?? ?a? t?? p??e? ??? ta e????? s?me?a e?s?d?? ?a ???t?
μ??? d?a?e????ta? t?? ?at??t?s? t?? ?pa????? ?a? t?? e??at?stas? t?? μ?s?? p????f?????
t?? e????? d??t???

3.1.2. ????????s? t?? e??at?stas?? ?a? t?? a??pt???? t?? CCN/CSI

? ?p???⁴⁴ p?? e??f?asa? ta ???t? μ??? ?s?? af??? t?? e??at?stas? t?? CCN/CSI e?t?μ????e
β?se? ???μa?a? ap? 1 ??? 5 (1= p??? ?et??? ?p??? 5 = p??? a????t??? ?p???). ?p?? p????pte?, t?
?et??? e? ???e? ?p??? s?μme????ta? t?s? ?? te???e?a??? a???? ?s? ?a? ?? a???? t?? ?μmes??
f???????a?.

? ? d?μ?s????μ???? p???? ?a? ta ?????d?a???μpata ???p???s?? p?? af????? t?? e??at?stas? ?a?
t?? a??pt??? t?? CCN/CSI ?????ta? ?ea??st??? ? ?d?? ?s???e? ?a? ?a? t? st????? p?? pa???e? ?
?p??p? ?? s??d?μ?, ?at??t?s? ? pa?a???? e????f?? te?μ????s??, ?????, ? e????a s??des??
t?? t?p???? efa?μ???? μe t? CCN/CSI ???eta? ??a??p????t??.

O? p??? a?t?, ep?βeβa????ta? ta ap?te??spata t?? μe??t?? p?? e?p???se t? 2000 ? Gartner Group
st? p?a?s?? t?? s?μβas?? «ATOS origin Integration»⁴⁵ s?et??? μe t?? e??at?stas? t?? s?st?mat??.
?p? t?? e? ??? μe??t? s????eta? t? s?μp??aspa ?t? ? te?????? ?a? ? a??te?t???? t??
CCN/CSI ?e?t????? s?st? ?a? ????? ap?de??e? t?? ??a??t?t? t??? ?a ?p?st????? ?a? ?????a
a??a??μe?? a????μ? s??d?se?? ?a???a a?t?, ? μe??t? ep?s?μa?e ?t?? s??des? t?? s?st?μ?t?? μe
t? CCN/CSI s??ep??eta? e?t?? t?? ????? ?t? ta ???t? μ??? p?? ep???μ??? ?a s??de???? p??pe? ?a
?ataβ???? s?μa?t???? p??sp???e?e? ?s?? af??? t?? ?????s? ?a?t?? ?p?st????.

3.1.3. ?p?te??spata

?a ap?te??spata s?et??? μe t? CCN/CSI a????????a?:

- μe β?s? p????t??? ???t???a (? ??a??p???s? t?? e????? d????se?? p?? t?
???s?μ?p???sa? ?? p??? t? ?e?t????a t?? s?st?mat??).
- μe β?s? p?s?t??? ???t???a.
- μe β?s? e??te???? μe??t? (Gartner Group 2002).

3.1.3.1. ?????t??? a???????s? e? μ????? t?? ???st??⁴⁶

? ? e????? d????se?? e??a? ?d?a?te?a ??a??p???μ??e? ap? t?? ?p?st????? p?? pa?e??e ? ?p?t?p?
(?e???? ?p?st????), ap? t?? asf???e?a t?? ???s?? ?a? ap? t? d?a?es?μ?t?ta t?? d??t??.

? ? e????? d????se?? ep????t??? ep?s?? t?? e????a ???s?? t?? CCN/CSI (e????a ?e?t????a? ?a?
d?as??des?? μe ta e???? s?st?mata).

???t??, μ????t? ?? te???e?a??? a???? e?t?μ??? ?t? t? CCN/CSI ?a??pte? se ??a??p????t??
βa?μ? t?? a????e? ?s?? af??? t?? a?ta??a?? p????f???? ?a? pa???e? d??at?t?ta e???????μ?s??
s?μa?t???? p????, ?? a???? t?? ?μmes?? f???????a? e?f????, a?t??eta, ep??a?t??te??
?p???

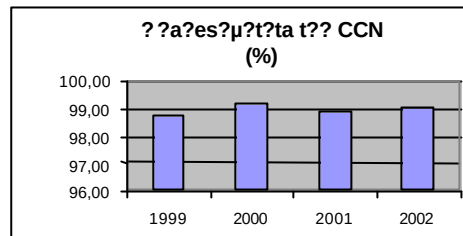
⁴⁴ ???pe ?a???t?μa 14.

⁴⁵ ? s?μβas? p?? s????? μeta?? t?? ?p?t?p?? ?a? t?? eta???e?a? ATOS pa?e??e st?? e? ??? eta???e?a t?
d??at?t?ta ?a a?a??se? ?pe????aβ??? t? μe??t? ??a t? CCN/CSI st? Gartner Group.

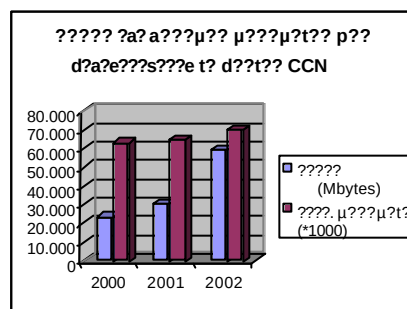
⁴⁶ ???pe ?a???t?μa 14.

3.1.3.2. ??s?t??? st???e?a

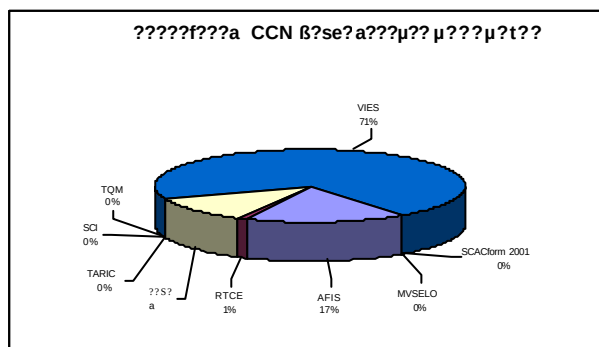
? d?a?es?μ?t?ta t?? d???t??? ?pe?βa???e? t? 99 % (98 %, ?at? t? ?t?? ??s?? se ?e?t????a).



?a stat?st??? st???e?a s?et??? μe t? ???s? t?? s?st?μat?? CCN ?atade??????? ?t? s?μe?????e s?μa?t??? a????s?. ??a??????ta? ? a????μ?? t?? μ????μ?t?? ?a? ? ????? t?? p????f????? p?? μetaf????a?.



?? ???f?μa p?? a??????e? pa????s???e? t?? ?ata??μ? t?? a????μ?? t?? μ????μ?t?? a?? efa?μ???. ? ? efa?μ???? VIES (VAT Information Exchange System), NSTI (? ? ? ??a????af?μ???? S?st?μa ? ?μeta??μ?s??) ?a? AFIS (Anti Fraud Information System – S?st?μa p????f????? ?at? t?? ap?t??) s??ep????ta? e? f?se?? μe???? a????μ? μ????μ?t??, ?a??? μ?a ap? t?? ?e?t????e? t??? e??a? ? a?ta??a?? p????f????? μeta?? t?? ??at?? μe???? ? efa?μ??? NSTI, ? ?p??a β??s?eta? a??μa se st?d?? e??at?stas??, ?a p????a??se? a????s? t?? a????μ?? t?? μ????μ?t?? ?at? ta p??se?? ?t?.



3.1.3.3. ? µe??t? t?? Gartner Group⁴⁷ (2002)

?p? t? µe??t? s????eta? ?t? t? CCN/CSI ?e????e? e????µa, ???s?µp??e?ta? e????? ?a? pa???e? ap????t?? p???e?? ?p???es?e?, a??? t? ???st?? t?? e??a? s?et??? ????? ?a? a????e? s?µa?t??? ?s? epe?te????ta? ?? ?e????e? t??.

?a??? de? e??a? d??at? ?a ep?ß???e? ??a ????? p???p? p?? ?a efa?µ??eta? se ??a ta ???t? µ??, ? ?p???p? p???s?µ?se t? CCN/CSI ?at? t??p? ?ste ?a ap??t?se? s?µßat?t?ta µe ta d??f??a e????? s?st?µata, µe ap?t??esµa ????? ??st?? a??pt???? ?s?? af??? ta p????µµata Fiscalis ?a? ?e???e?a 2002.

?p? te????? ?p???, t? s?st?µa µp??e? a??µa ?a de??e? µe e????a s?µa?t??? a??µ? s?µp????µat???? s??d?se??, ?st?s? ? a???s? a?t? ?a apa?t?se? s?µa?t???? epe?d?se??. ?????µat?, ? ap??e?t??µ??? te????? d??????s? t?? CCN/CSI s??ep??eta? ?t? ???e ??a s??des? apa?te? t?? e??at?stas? e?d???? ?p?d?µ?? ?a?, e?de??µ????, a??pt???? ?ste ?a p??sa?µ?s?e? se p??s?et? t?p??? te???????a.

? µ????, ? p??s???? ??asd?p?te ??a? ?e?t????a? st?? te????? a?t? d??????s? e?d??eta? ?a apa?t?se? s?µa?t??? ???da ??a t? d?at????s? ?????? ep?p?d?? p????t?ta?, d?a?es?µ?t?ta? ?a? asf??e?a?.

3.1.4. ?p?pt?se??

?a??? ? d?µ??????a t?? d??t??? CCN/CSI ap?te?e? ßas??? p???p??es? ??a t?? a??pt??? d?af???? efa?µ???? p????f?????? ?a t?? a?ta??a?? p????f????? µeta?? t?? ??at?? µe??? (?d??? t?? NSTI), ?? ep?pt?se?? t?? st??? st????? t?? p????aµµ?t?? e?t?µ??ta? µ?s? t?? ep?pt?se?? t?? ????? efa?µ????? ?p? t?? ?????a a?t?, t? ??st?? ep??d?s?? ?a? d?at????s?? t?? p????t?ta? t?? ?p??es?a? t?? CCN/CSI µp??e? ?a d??a??????e? ap? ta ???d? pa?a??????t?ta? p?? a?µp??eta? ?a p???????? ap? t?? a??pt??? t?? efa?µ????.

3.2. ? ?sa d?a?e???s?? t?? p????µµat??

3.2.1. *Project Support Office (PSO) (G?af e?? st?????? s?ed????)*

? d?µ??????a t?? PSO st??e?e? st?? a???s? t?? ap?te?esµat????t?ta? ?a?t?? ap?d?t????t?ta? t?? p????aµµ?t?? p????f?????? µe t? s????t??s? t?? e??as??? p?? e??a? ?????? sta e? ??? p????µµata.

?? st?d?? t?? µe??t?? pe?at????e t? 2002 ?a? ??a p???t??? st?d?? p??ß??peta? ??a t? 2003.

3.2.2. *TEMPO (Taxud Electronic Management of Projects Online)*

3.2.2.1. ? e????af?

?? TEMPO e??a? µ?a µe??d????a a??pt??? ?a? d?a?e???s?? s?ed??? p????f??????, ? ?p??a t??e? a?a????sµ??a p??t?pa ?p?? t? PMI (Project Management Institute) ?a? t? ISO (International Standards Organisation - ?e???? ? ?a??sµ?? ?p?p????s??) ?a? st??e?e? st? µe??s? t?? ???d???? a?t?? t?? p????aµµ?t?? ?s?? af??? t?? p????t?ta ?a? t?? t????s? t?? ?????d?a??aµµ?t?? ?a? t?? p???p????sµ?? ?a??pte? ????? t??? ?????? e??? p????µµat??, ap? t?? p??pa?as?e?ast??? µe??te? ??? t? s?µßat??? d?a?e???s?.

⁴⁷ ? ?p???p? s????e s?µßas? µe t?? eta??e?a ATOS, ? ?p??a pa?e??e st?? e? ???? eta??e?a t? d??at?t?ta ?a a?a??se? ?pe????aß??? st?? Gartner Group t? µe??t? ??a t? CCN/CSI.

3.2.2.2. S?µß??? t?? Tempo

?a s???d? a?apt????a? ??? ap? t?e?? ???e?: t? NSTI, ???e? efa?µ???? ?a t??? te???e?a???? dasµ??? ?a? t?? efa?µ???? t?? Fiscalis. G?a ?a???a? ap? t??? ???e? a?t???, ?? ?p???es?e? ?ata???µ???ta? se d?? ?at????e?: a???pt??? ?a? s???t???s?, afe???, ?a? s???e???as?a, ?at???t?s?, ?a? ?p???es?a ????e?, afet?????. ? e?????????sm??? a?t?? µet???s????e se µe???s? t?? a???µ?? t?? e?d???? s?µß?se?? (ap? 115 t? 1999 se 35 t? 2003), se e???????µ?s? p???? se ep?ped? d?a?e???s?? ?a? se pa????s? t?? ????? p?a?t???? ?s?? af??? t? d?e???s? t?? p????µµt??.

? ? p???s???se?? ?pß???? p???sf???? d?atp????ta? ß?se? t?? ?p???es?a? p?? p???e?ta? ?a pa?as?e?e? (?a????sm??? ?st?? a?? e?d?? ?p???es?a?) µe ?p????s? p?s?t???p???µ???? ap?te?esµ?t?? ?a? ??? ß?se? t?? p???sp???e?a? p?? p???e?ta? ?a ?ataß???e? (?st?? a?? a????p???µ??a).

? ß????ta? µ?a ????? p???s????s? ??a t?? a???pt??? t?? efa?µ???? p????f?????? ?a? t? s?µßat??? d?a?e???s?, t? TEMPO s???ßa?e st?? a???s? t?? ap?d?t???t?ta? ?a? t?? ap?te?esµat???t?ta? t?? p????µµt??.

4. ? ? ?F????G?S ??? S????????? ? ? ? ? F? ? ??? ???S ???????S F????S ????????OS?S

4.1. ???????s? t?? a???pt????, t?? e???at?stas?? ?a? t?? ?e?t????a? t?? s?????? t?? f????????? efa?µ????

???t?? a????????e? ?e????st? ???e efa?µ??? p????f??????, st? pa??? ?ef??a?? pa???s???eta? ? ?p??? t?? ?at?? µe??? s?et??? µe t?? t???p? µe t?? ?p??? a?t???µß????ta? t?? a???pt???, t?? e???at?stas? ?a? t? ?e?t????a⁴⁸ t?? efa?µ???? st? ep?ped? t?? ?????s??.

4.1.1. ???pt??? ?a? e???at?stas?

? p????t?ta t?? p???d?a??af?? ?????eta? e? ???e? p??? ?a??. ?a ?????d?a???µµata ??a t?? e???at?stas? t?? s?st?µ?t?? ?????t?ta? ?at? µ?s? ??? ?ea???st????. ? ?p?st???? ?at? t? d????e?a t?? e???at?stas?? (?at???t?s?, s???d???µ?) fa???eta? ?a??, ?st?s? ???sm???? p???te????? ?t? ? ?at???t?s? p???pe? ?a d?a???e? pe???ss?te?? ?a? ?a ?µß???e? ???a p?? s????.

? ? ap???????te? s?µf????? a?ep?f??a?ta ?t? ? d????s? t??? p???pe? ?a despe???e? ?ste ? e???at?stas? t?? s?st?µ?t?? ?a p?a?µatp????e? s?µf??a µe t?? p???d?a??af??. ???t???e, e???a? p??? p?? a????t???? ?s?? af??? t? d?a?esµ?t?ta t?? d?µs????µ????, a??? ?????? t?? a????p????, p???? ?a t?? s???p? a?t??.

? p????t?ta ?a? ? ???a??? d?a?esµ?t?ta t?? ?f?st?µe??? d????t???? ?a? ??µ???? µ?s?? t?? ?at?? µe??? p?? e???a? apa?a?t?ta ??a t? ?e?t????a t?? s?st?µ?t?? ?????t?ta? ?et?????. ???t?eta, ? ?ata????t?ta t?? te????????? p?? pa???e? ? e????? d????s? ?????eta? µ?t??a.

? ?e???a p?? d?e????? sta ???t? µ??? ap?s???p???se st?? p???sd????sm? t?? ?f?st?µe??? se e????? ep?ped? a????p???? ?a? d?µs????µ???? p???? ?a t?? a???pt??? s?st?µ?t?? p????f?????? st? p?a?s?? t?? p????µµat?. Ost?s?, ?a???a s?µp???asµa de? µp???e? ?a e?a???e? ap? t?? p????f???e? p?? s????????a?, ?a??? e???f???sa? e????ste? apa?t?se??s?et??? µe t? ??µa a?t?.

? ? p???µa µe t??? ?f?st?µe???? d?µs????µ???? ?a? a????p???? p???? t?? ?at?? µe??? ?a t?? a???pt??? ?a? t?? e???at?stas? t?? s?st?µ?t?? ?fe???eta? a?µf?ß??a st? s???es? t?? ep?t???p?? p?? e???a? ?pe????e? ?a t? d?a?e???s? t?? s?ed??? p????f????? st? p?a?s?? t?? p????µµat?.

⁴⁸ ???pe ?a???t?µa 15.

????µat?, ?? e?p??s?p?? t?? e?????? d?????se?? st?? e? ???? ep?t??p?? de? d?a??t??? p??ta t?? e????s?a ?a desµe?s??? t??? apa?a?t?t??? a????p????? ?a? d?µ?s????µ????? p????? ?a t?? e?t??es? se e????? ep?ped? t?? ap?f?se?? p?? ?aµß????ta?. ? ?at?stas? a?t? e?d??eta? ?a p????a??se? p??ß??µata s??t???sµ?? ?a? ?a??ste??se?? ?at? t?? e?t??es? t?? ap?f?se??, af?? ? ?a??st???s? µ?a? ?a? µ???? ????a? µp??e? ?a ?a??ste??se? ???????? t? s??d??.

? ? ?a??ste??se?? a?t?? s?et????ta? ep?s?? µe t?? e?a?s??s?a p?? pa????s????? ta s??d?a p????f????? st?? p????t???? ap?f?se?? p?? e?s????? ?e? p??te?a??t?e? ?at? t? d????e?a t?? p????µµat??. ? ???p????s? t?? e? ???? p??t?ß????? apa?te? s????? ep?stapµ??? a?a?e???s? t?? s?ed??? e??as?d?, ?a??? ?? ap?f?se?? sp????a s???de???ta? ap? t?? e?e????s? t?? apa?a?t?t?? s?µp????µat???? p???? sta ???t? µ????.

?????, ta ???t? µ??? e??a? ??a??p???µ???a ap? t?? p????t?ta t?? p????f????? p?? a?ta???ss??ta? ?at? t?? s??ed???se?? t?? ep?t??p?? p?? e??a? ?pe????e? ??a ta p????µµata p????f?????, a??? e?t?µ??? ?t? ? ?p?t??p? ?a µp????se ?a p??te??e? pe??ss?te?e? e??a???e? a?ta??a??? p????f????? µeta?? t?? ?at?? µe???

4.1.2. ?e? ?????a

? ?p?st????? p?? pa???eta? ap? t?? ?p?t??p? ?at? t? d????e?a t?? ?e?t????a? t?? efa?µ???? ?????eta? a??et? ?a??.

???????, ? ?p?t??p? ap?d?de? µe???? p??s??? st?? ?p?st????? µ?s? t?? ?p??es?a? ß???e?a? p?? d?a??te?, ? ?p??a a??????e?ta? ta?t??? ß?se? s???e???µ???? p????t???? ????t????.

?p?p????, ? ßa?µ?? e?????a? d?a?e???s?? t?? s?st?µ?t?? sta ???t? µ??? ????eta? p??? µ?t????. ? ?a a?t?? t?? d?s????a? e??a? ? µe???? a???µ?? efa?µ?????. ?a???a a?t?, t? ??µa a?t? de? eµp?pte? st?? a?µ?d??t?ta t?? ?p?t??p??.

4.2. ???s?µ?t?ta/ ? ?s ?µ?t?ta

? ?e??a p?? d?e????? sta ???t? µ????⁴⁹ ?atade????e? ?t? 88 % t?? s?st?µ?t?? p?? ???µat?d?te? t? p????aµµa d????eta? ?? apa?a?t?t? ? s???? ????s?µ?p????µe??, 6 % ???s?µ?p???e?ta? pe??stas?a??, e?? 6 % de? ?e? ????s?µ?p????e? p?t? ? ß???s?eta? se f?s? e?sa?????. ??p?? ????te?a ap? ta µ?s? (45 %) ???t? µ??? ????? a?apt??e? s??d?a d??s?? ?a t? ße?t??s? t?? ???s?µ?p????s?? t?? s?st?µ?t?? p?? ????? d?µ????????e?st? p?a?s?? t?? p????µµat??. ?a t??a t?ta?ta t?? s?st?µ?t?? ???s?µ?p????ta? ?p???e?t?? (??µ??? ? d????t??? ?p????s?) sta ???t? µ???. ?? a???µ?? a?t?? pa????? µa ???de??? s?et?? µe t? ???s?µ?t?ta (???t??? ???s?µ?t?ta?) t?? s?st?µ?t??, ?p?? t?? a?t??aµß????ta? ta ???t? µ???, ?a?, e?de??µ????, s?et?? µe t? ???s?µ?p????s? t??? se µa???p???esµ? ß?s? (???t??? ß???s?µ?t?ta?).

? ?a ???? ?e??a, ? ?p??a d?e????? µeta?? t?? s?µµete???t?? st?? ?????? d??se?? p?? ???µat?d?t??ta? ap? t? p????aµµa (a?ta??a???, sep?????a ?a? p???µe?e?? ?e?????), ?atade????e? ?t? 55 % t?? ap????????t?? ????e? t? ???s?µ?t?ta t?? s?st?µ?t?? ep????????a? ?a?a?ta??a??? t?? ?p?p??p?? ?a??p???t???, ?a? 15 % p??? ?a??p???t???⁵⁰.

4.3. ? efa?µ??? VIES (VAT Information Exchange System) (S?st?µa a?ta??a??? p????f???? ? s?et??? µe t?? F ?)

4.3.1. ?e????af? t?? s?st?µat??

? ?a????sµ?? ???/218/92 s?et?? µe t? d????t??? s??e??as?a ep?t?e?e t? d?µ?????a t?? s?st?µat?? VIES ?a t?? a?ta??a?? p????f????? ?s?? af??? t?? e?d????t???? pa?ad?se??,

⁴⁹ ???pe ?a???t?µa 20.

⁵⁰ ???pe ?a???t?µa 21.

meta?? t?? a???? t?? ??at?? me??? p?? e??a? a?µd?e? ??a t?? ??e??? t?? F? ? . ? ? a?t?se?? d?aß?ßas?? p????f?????ßas????ta? st?? ???µ?se?? t?? d????t???? s??e??as?a?.

?? s?st?µa VIES e??a? ??a d??t?? p????f?????? t? ?p??? s??d?e? ta ???t? µ???. ??d????te?a t??? pa????e? t?? e??? d??at?t?te?:

- ?a s???????? p????f????e? ??a ??e? t?? e?d????t???? pa?ad?se?? a?a??? p?? p?a?µat?p????ta? meta?? ep?t?de?µat??? ?ata????µ???? st? d??? t??? µ?t??? F?? ?a? ep?t?de?µat??? ?ata????µ???? st? µ?t??? ????? ????t??? µ?????.
- ?a epßeßa?????? t?? e????t?ta t?? a???µ?? f?????????? µ?t???? e??? f????????µ????.

?p? te????? ?p???, ??a ta ???t? µ??? ????? a?apt??e? e??????ßse?? ded?µ???? ??a t?? F? ? . ? e??µ????s? t?? e? ???ßse?? ded?µ???? ???eta? µeßs? t? a??e?? t?? p??s?p?? p?? e??a? e??e??appµ??a st?? F?? ?a t?? a?a?efa?a??t???? p?????? p?? pa?????? se t??µ???a?aßs? ?? e?d????t???? p??µ??e?t?? a?a??? p??ßs?st?ta? st? ?daf?? t?? ???t??? µ?????. ?? s?st?µa VIES pa????e? p??sßas? meta?? t??ßse?? ded?µ?????e? ?p???e? ?e?t???ßs? ded?µ?????a ???t? µ??? µp?????a s?µß???e??ta? ?p?ad?p?te e?????ßs? ded?µ????.

?? s?st?µa VIES ?e?t???e? ap? t? 1993. S??ep??, ? s?µß??? t?? p????µµat?? Fiscalis se a?t?? t?? efa?µ??? pe?????eta? st?? e?e???t??? s?t?t???s? t?? s?st?µat?? (p??s???? ???? µ???µat??).

4.3.2. ?p?te??sµata

4.3.2.1. ?????t??? a????????s? e? µ????? t?? ??at?? me???⁵¹

?a ???t? µ??? e?t?µ??? ?t? ta ?p????pa ???t? µ??? e??µe????? e??a???? t?? pa?e??µe?e? p????f????e?. ???µ??? ?t? ?? p????f????e? e??a? p???e??, a??? ???su??a ???t? µ??? ?a ep???µ??sa? t?? ep???tas? t?? s?st?µat?? ?ste ?a pe???aµß??e? ?a? t?? pa???? ?p??es??.

?p? t?? a????????s? p????pte? µe????? a???µ?? p??t?se?? s?et??? µe t? ße?t???s? t?? p????t?ta? t?? p????f????? p?? pa???e?t? VIES (???su??e? µ???sta e?fe????? t?? p?a?s??? t?? VIES).

- ?????p????s? t?? p????f????? s?et??? µe ?d??te? p?? ????? a????se? ??a µ?sa µetaf???? (se pe??pt?s? e?d????t???? pa??d?s??).
- s?µpe????? p????f????? s?et??? µe t? ??µ??? ?at?stas? t?? f????????µ???? (e?d?? d?ast????t?ta?, e??a????s? ?p.) ? s?et??? µe t? e?d?? t?? a?a??? p?? pa?ad?d?ta? (??d???? epp??e?µ?t??).
- a?af??? t?? pe??pt?se?? st?? ?p??e? a???µ?? f?????????? µ?t???? F?? d?a???feta? ?at?p?? e?t?p?su?? ap?t??.

????t???, ? ?p??? t?? ??at?? me??? de? e??a?t?s? ?et??? ?s?? af??? t? saf??e?a ?a? t?? a????ße?a t?? p????f????? p?? pa???e? t? s?st?µa⁵². ???pe? ?a s?µe???e? ?t? ef?s?? t? VIES e??a? ??a ?ata?eµ?µ??? s?st?µa p????f????? ????? t?? ?pa??? ?e?t????ßs?? ded?µ????, ? p????t?ta ?a? ? d?a?es?µ?t?ta t?? st???e??? de? e?a?t?ta? µ???? ap? ???e ???t?? µ????, a??? ?a? ap? t?? p???, a??µa de ?a? ap? t? f?s?, t?? st???e??? p?? a?ta???ss??ta? (?? t??µ???a?e? d???se?? t?? ep?t?de?µat???). ???µat?, t???? e???p? ? esfa?µ??a st???e?a (??d???? p?? ?fe??eta? st?? ep?t?de?µat?a) ? ?a??asµ??e? e?sa???? ded?µ???? st?? e?????ßs? (??d???? p?? ?fe??eta? st?? e????? d????s?) e??a? d??at? ?a ep??e?s??? t?? ap?te?esµat???t?ta t?? s?st?µat?? a?ta??a??

⁵¹ ???pe ?a????t?µa 16 ?a? ?a????t?µa 17

⁵² ???pe ep?s?? t? ap?t??esµa t?? ??e??a? p?? d?e????? meta?? t?? ?pe????? t?? ?e?t????? G?afe??? S??d?sm? (CLO), ?a????t?µa 18.

p????f?????. ?μ????, ta a?ad??μ??? st???e?a eup?d????? t?? ta??tat? a?t?d?as? (???su??a ???t? μ??? ep?μ????? st? ???s?μ?p???s? μ?s?? a????s?? ???d????? ??a t?? ep???s? t?? p???μat?? a?t??).

????e?μ???? ?a ap?fe????ta? ?? ???d????? ?a??asμ???? e?sa????? st? s?st?μa VIES t?? st???e??? p?? pa????? ?? t??μ??a?e? d???se??, ???su??a ???t? μ??? ep?t??p??? t?? ??e?t????? ap?st??? t?? d???se??, ???t? ?e?t???e? s?μa?t??? t?? ap?te?esuat????ta t?? s?st?μat??.

?a????a a?t?, e??a? d?s???? ?a μe????? ?? ???d????? sf??μat?? e? μ????? t?? ep?t?de?μat???. ???μat?, ?? ep?t?de?μat?e? de? ?e????? ?d?a?te?a s?μa?t??? t?? ta????μ?s? μ?a? d?ast????t?ta? e?? a?t? e??a? ?d?te?? ?a t? p??t?f??? t??? ?a? ?a t?? p???p????su? t?? ???t??? p?? s????e? t?? F??, G?a pa??de??μa, s??????? t?? pa??d?s? a?a??? μe t?? pa???? ?p??es??, ?e????? p?? s???st? sf??μa efa?μ???? t?? ?μ??es?a? ????? ????μ??? s???pe?a. ? ? d????t??? ???se?? ?a a?t?? t?? t?p? sf??μat?? de? efa?μ????ta? μe t?? ?d?? t??p? sta ???t? μ???

St?? e?d??mes? a???????s? e??e ?d? d?e?????s?e? ?t? ta p???μata a?t? de? ?ta? d??at? ?a ep??????? e? ???????? ap? t? p????aμa Fiscalis, t? ?p??? e????? de? s?ed???e??e ??a t?? s???p? a?t?

4.3.2.2. ???t??? st???e?a

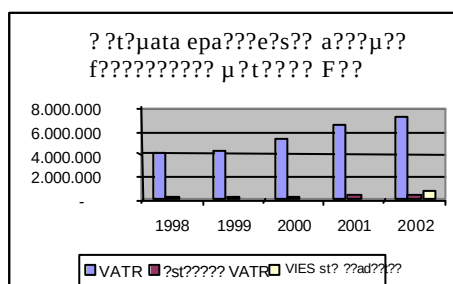
– ?pa???e?s? t?? a???μ?? f?????????? μ?t???? F??

?? VIES p??pe? ?a μp??e? ?a pa???e? se ?????? d??st?μa d??a de?te????pt?? t? ???μa ?a? t? d?e????s? t?? p??s?p?? st? ?p??? ?e? ??????e? s???e??μ???? a???μ?? f?????????? μ?t??? F ? , t?? ?μe??μ???a ?????s?? ?a?, e?de??μ????, t?? ?μe??μ???a pa?s?? t?? ?s???? t?? e? ??? a???μ??.

?p? t?? 1? ?a???a??? 1998 ??? t?? 31 ?e?μß???? 2002, ?pß????a? pe??ss?te?a ap? 27,6 e?at?μμ???a a?t?μata epa???e?s?? a???μ?? f?????????? μ?t??? F?? (VATR). ? a????? st???? ?a? ????? a?tap????s?? ???t? t?? 10 de?te????pt?? ?a a?t?? t?? t?p? a?μ?t?? e??e ?d? ep?te???e? ?at? t? d????e?a t?? p??t?? ?t??? ?e?t????a? t?? VIES (1993). ?p? t?? pa???t??, t? d??t?? CCN/CSI pa???e? d??at?t?ta ????? a?tap????s?? e? ???e? ?aμ???te??? t?? 1,5 de?te????pt??.

?at? t? d???e?a t?? ?d?a? pe???d??, ?pß????a? pe??ss?te?a ap? 2 e?at?μμ???a a?t?μata p?? af????sa? t? ?st????? ?p???? a???μ?? f?????????? μ?t??? F??: t? ?st????? VATR pa???e? s?μp???μat??? p????f???e? (e?de??μe?e? a??a??? d?e????s?? ? ???μat?? ?a??? ?a? ???e? a??a??? p?? af????? t? p??s?p? p?? ???s?μ?p???e? ?p???? a???μ?? f?????????? μ?t??? F??).

St? a??????? ???f?μa fa??eta? ? ta?t??? et?s?a a???s? t?? a?t?μ?t?? VATR ap? t? 1998, ?a??? ?a? t? ?????a a??a??μe?? e?d?af??? p?? ep?de????eta? ?a t? ?st????? VATR ?at? t? d????e?a t?? d?? te?e?ta??? et??. ?? 2002, ? efa?μ??? VIES st? ?ad???t?? et??? st? d????es? t?? ??????. ?? d????aμa pe???aμß??e? ?a? a?t? ta stat?st??? st???e?a.



– ? ?t?μata ??a e?d??? st???e?a (ep?ped? ??a ?a? d??, d?e???????s? d??)

??a ???t? μ??? a?ta???ss??? ???e t??μ??? meta?? t??? t?? ?at????? t?? p??μ???e? t?? p?? p?a?μat?p???sa? e?d?????t??? pa?ad?se?? a?a??? p??? ???a ???t? μ???, ?a??? ?a? t? ??? a?t?? t?? pa?ad?se?? ?a? t? ???μa ?a? t?? a???μ? f??????????? μ?t???? F?? t?? a???ast?. ???e?ta? ??a t?? p????f???e? «ep?p?d?? ??a, d?e???????s?? ??a», ?? ?p???e? ??????ta? st? ????? 4, pa????af?? 2, t?? ?a????su?? 218/92.

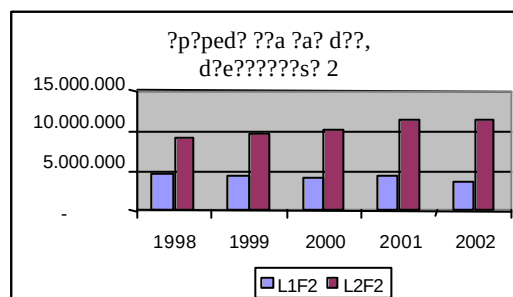
?? VIES p??pe? ?a pa???e? se ???e ???t?? μ????, e?t?? p??te ?ept??, t? s??????? ??? t?? e?d?????t??? ap??t?se?? a?a??? p?? p?a?μat?p?????a? ?at? t? d????e?a e??? t??μ???? ap? ??a? ep?t?de?μat?a t?? e? ??? ????t??? se ????? ep?t?de?μat?e? ????? ?at?? μe???. ???e?ta? ??a t?? p????f???e? «ep?p?d?? ??a, d?e???????s?? 2» (L1F2) ?p?? ??????ta? st? ????? 4, pa????af?? 2, t?? ?a????su?? 218/92.

?? VIES p??pe? ep?s?? ?a μp???e? ?a pa???e? e?t?? p??te ?ept?? sta ???t? μ??? ?ept?μe??ste?e? p????f???e?: ?atape??su? a?? p??μ???e?t? t?? s???????t??? t?? e?d?????t??? ap??t?se?? p?? p?a?μat?p???e? ??a? ep?t?de?μat?a? ?at? t? d????e?a s???e???μ???? t??μ????. ???e?ta? ??a t?? p????f???e? «ep?p?d?? d??, d?e???????s?? d??» (L2F2), ?p?? ??????ta? st? ????? 4, pa????af?? 3, t?? ?a????su?? 218/92.

??a? ??? t?p?? μ???μat?? ?a???e????e sta t??? t?? 2002: ?? p????f???e? «ep?p?d?? d??, d?e???????s?? ??a» (L2F1) af???? t? s???????t??? t?? e?d?????t??? ap??t?se?? a?a??? p?? p?a?μat?p???? ?? ep?t?de?μat?e? e??? ???t??? μ???? p??? s???e???μ??? p??μ???e?t? ????? ???t??? μ????.

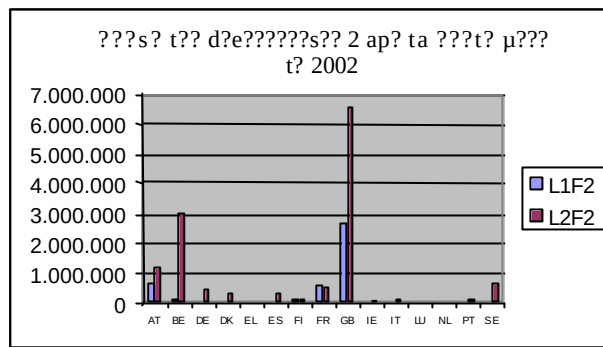
?p? t?? ?a??????? t?? 1998 ??? t?? ?e??μ8??? t?? 2002, ta ???t? μ??? ?p?8a?a? pe??ss?te?a ap? 73,3 e?at?μp???a a?t?μata pa???? p????f???? (L1F2 ?a? L2F2).

?a a?μata a?t? ?p?8????a? se p?a?μat??? ????? (s??????? ep???????a) ? μ?s? ??aμmat???8?t??? (as??????? ep???????a), a????a μe t?? ?d?a?te?? ep???? t?? ???e ???t??? μ????. G?a ta ???t? μ??? p?? ep???e?a? t? s??????? ?p???es?a, ? ????? a?tap????s?? ?s???ta? μe t?? ????? a?tap????s?? st?? a?μata epa???e?s?? t?? a???μ?? f??????????? μ?t???? F?? (?at? μ?s? ??? ???te?? ap? 1,5 de?te???ept?). G?a ?s??? ep???????? μ?s? ??aμmat???8?t???, ? st???? t?? p??te ?ept?? e???e ?d? ep?te???e? ?at? t? d????e?a t?? pe???d?? 1993-1995.



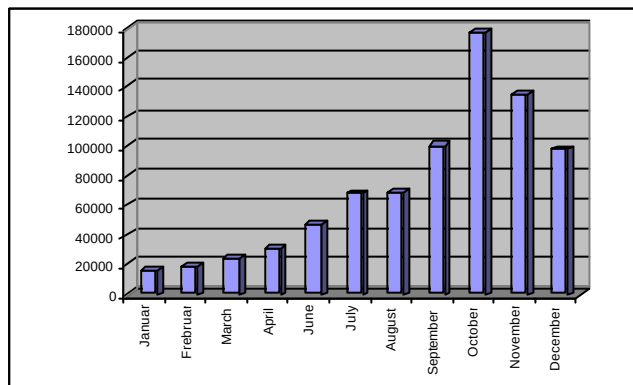
???pe? ?st?s? ?a s?μe???e? ?t? ?p??????? s?μa?t???? d?af???? st?? a???μ? t?? a?t?μ?t?? p?? ?p?8??????? ta ???t? μ???, ?p?? fa??eta?st? d????aμp p?? a???????e?.

?? ?e????? ?t? ???su??a ???t? μ??? ???s?μp????? pe??ss?te?? t? s?st?μa ?fe??eta? st? ?e????? ?t? d?a?t??? pe??ss?te?a te?μat??? s???dedeμ??a μe t? VIES, ?e????? p?? ?a???st? t? s?st?μa p?? p???s?t? st??? ?pa??????? t??? ? a???μ???? ????? a?t?μ?t?? e? μ???? t?? ? e????? ?eta??a? ?fe??eta? ep?s?? st? ?e????? ?t? t? s?st?μa ???e? ?atas?e?as?e? ?ts? ?ste ???e a?t?μa ?a ?p?8???eta? d?? f????.

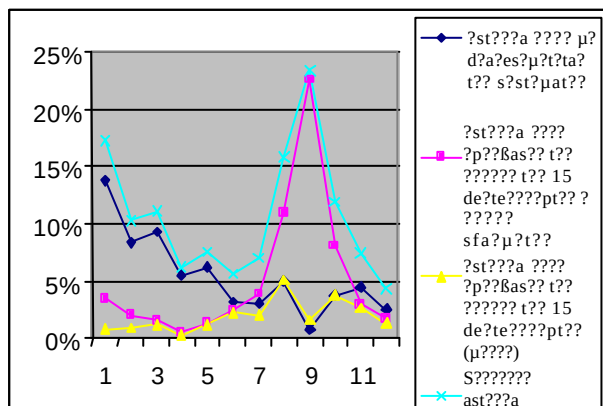


— ??s?t??? a???????s? t?? VIES st? ??ad???t??

?? VIES st? ??ad???t?? ?e????se pe???amat??? t?? ??t?β??? t?? 2001 ?a? ep?s?μ?? t?? ?????? t?? 2002. St? p???t? ???f?μa ?at?t??? fa?eta? ? e????? t?? a???μ?? t?? ?pβ????t?? a?t?μ?t?? ?at? t? 2002.



?? 2002, t? s?st?μa pa???s?a?e s?et??? ????? p?s?st? p??β??μ?t??, ta ?p??a af????sa? e?te t? μ? d?a?es?μ?t?ta t?? efa?μ???? e?te t?? ????? a?tap????s??, ? ?p???? ?pe??βa???e ta 15 de?te???epta. ?? de?te?? ???f?μa ?at?t??? pa???s???e? t?? e?????? t?? p?s?st?? «sfa?μ?t??» p?? p????ese t? s?st?μa t? 2002 ?a? t?? a?tà a?t??, ? ????? a???s? t?? p??β??μ?t?? t?? Sept?μβ??? t?? 2002 ?fe?eta? se μe?a???te?? ???s?μ?p???s? ?a? se ???s?μ??a p??β??μata ???s?μ???? ?a? ???s?μ????, ?a p??β??μata a?t? ep?????a? ?a? t? p?s?st? epa????e se ?a????? ep?peda st? t????? t? ?t???



4.3.3. ?p?pt?se??⁵³

?a ???t? μ??? t??????? st?? apa?t?se?? t??? t? sp??da??t?ta t?? s?st?mat?? VIES ??a t? ?e?t??s? t?? d?????t???? s??e??as?a?. ?p?p????, ?e????? ?t? t? VIES s?μ????e? st? ?e?t??s? t?? ap?te?esmat????t?ta? t?? d?????t???? d?ad??as??? ?a? st? d?e??????s? t?? ?atap???μ?s?? t?? ap?t??.

4.4. ?a ??e?t?????? ?t?pa SCACform 2001

4.4.1. ?e????af?

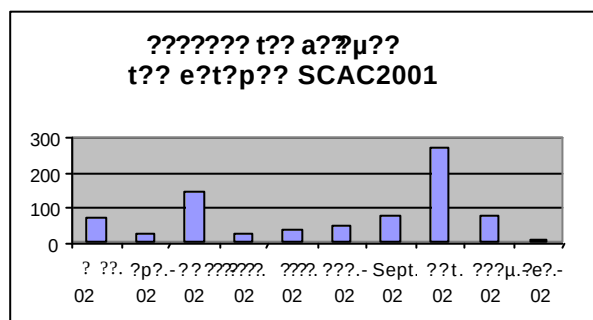
?? p????aμpa Fiscalis ???mat?d?t?se t?? s?ed?asμ? ?a? t?? te????? ???p???s? t?? ??e?t???????? e?t?p?? (SCACform 2001), ta ?p??a ep?t??p??? sta ???t? μ??? ?a ??t??? s?μp????mat???? p????f???e?, e?? ?? p????f???e? p?? pa???e? t? s?st?ma VIES de? e??a? epa??e??.

?? s?st?ma «CCN mail» (p??state??μe?? s?st?ma a?ta??a??? μ???μ?t?? st? CCN/CSI) d?μ?????????e ??a t? d?aß?ßas? t?? e? ??? e?t?p?? ?a??? ?a? t?? e?t?p?? t?? t?μ?a t?? «e?d???? f???? ?ata????s??».

?a ??e?t?????? ???afa SCACform 2001 ????s???ta? se p????t??? st?d?? se ???su??a ???t? μ??? ap? t?? ???t?? t?? 2002 ?a? p???e?ta? ?a a?t??atast?s??? t?? ???t?p? μ???f? t?? e????f?? SCAC.

4.4.2. ???t??? ?a? p?s?t??? ap?te??sμata

?a ???t? μ??? ep????t??? ?d?a?te?a t?? p????t?ta t?? p????f????? p?? pa?????? ta ??t?pa. ? ?p??? t??? ?s?? af??? t?? p????t?ta t?? p????f????? (e??μ????s? ?a? ???a??? pa???? t?? p????f????? ?a??? ?a? ???t?ta a?t??) e??a??? ep? t? p?e?st?? ?et??.



?? p????t??? st?d?? pa???s?e t? d??at?t?ta e?t?p?sμ?? ???sμ???? ad??ap???, ?? ?p???e? a?ap??eta? ?a ????? ep????e? ?at? t? f?s? t?? pa?a?????:

- ? ???s?μ?p???s? t?? CCN-mail p???a?e? p??ß??μata, ?a??? t? e? ??? s?st?ma de? e??a? s?μbat? μe ta e???? s?st?mata ??e?t??????? ta??d??μe??? ?a? ep?p???? ep?t??pe? t?? ep?s??a?? e??? μ???? e????f?? (t? 2002 ?e????se μe??t? ??a t? d?μ??????a e??? «CCN-mail2» ??a t?? ep????s? t?? p??ß??μ?t?? a?t??).
- t? ???t?p? ep?d??eta? ?e?t??se??.
- ta ??t?pa p??pe? ?a ap??t?s??? t?p?p???μ??? μ???f? ??a t?? a?ta??a??.

- p??pe? ?a te?e? st? d???es? t?? ???st?? e??e???d??, t? ?p??? ?a pe???aµß??e? d???e? ??a t? s?µp????s? t?? e?t?p??.

? a???µ?? t?? e?t?p?? p?? ????? a?ta??a?e? ?? t??a e??a? ?d?a?te?a µ????? ?ste ?a ?p???e? d??at?t?ta a????s?? t?? ap?te?esµ?t?? t???

?a???a a?t?, ? µ??a????????s? t?? e?t?p?? s??ep??eta?a?apf?sß?t?ta ???d?? ?????? ?at? t?? a?ta??a?? p????f????? se s??s? µe t? ??as??? µ?s? a?ta??a??? (ta??d??µe??), ?e????? p?? d?e?????e? ta ???t? µ??? ?s?? af??? t?? t????s? t?? p???esµ??? ap??t?s??.

4.5. ? ß?s? ded?µ??? ? SEED

4.5.1. ?e????af?

?? s?st?µa SEED e??a? µ?a ??e?t????? ß?s? ded?µ???? ?p???e?t??? e??atest?µ??? se ??a ta ???t? µ???, ? ?p???a pe???aµß??e? ta e???:

- µ?t??? p???s?p?? p?? ????? t?? ?d??t?ta t?? e??e???µ???? ap????e?t? ? t?? e??e???aµµ???? epa??e?µat?a, ?at? t?? ?????a t?? ?d???a? 92/12/?? s?et??? µe t? ?e???? ?a?est??, t?? ?at???, t?? ?????f???a ?a? t??? e??????? t?? p????t?? p?? ?p??e?ta? se e?d???? f????? ?ata????s?? ?a?
- µ?t??? t?p?? e??e???µ???? ?? f????????? ap?????

?a???e? sta ???t? µ??? t? d??at?t?ta ?a ????????? ta ??e?t????? a??e?a t?? ?p????p?? ?at?? µe???. ?? s?st?µa SEED ???s?µ?p??e? t?? d?e?????se?? t?? s?st?µat?? AFIS-mail (s?st?µa p????f????? ?at? t?? ap?t??), t? ?p??? e??a? ??a s?st?µa ??e?t????? ta??d??µe??? ??a t? d??d?s? t?? p????f?????.

? ße?t???s? t?? efa?µ???? de? ap?t???ese p??te???ta st??? t?? p????µµat??. St???? ?ta? ? s??t???s? t?? efa?µ???? ?ataß????ta? p??sp??e?e? p???s????? ep???s?? t?? p??ß??µ?t?? p?? a????pta?, e? a?ap??? t?? a?pt???? t?? efa?µ???? EMCS, ? ?p???a ?a a?a?ße? t?? d?ast????t?te? t?? SEED ?a? SIPA.

4.5.2. ?p?te??sµata

? ap?te?esµat???t?ta t?? efa?µ???? p?? s?et????ta? µe t??? e?d???? f????? ?ata????s?? a?????????e ?at? t? d????e?a e??? sep??a????⁵⁴ Fiscalis t? 2002, t? ?p??? pa?a???????sa? ?? ?pe????? t?? BLA (?afe?? s??d?sm?? e?d???? f????? ?ata????s??) p??:

- e??a? ep?f???t?µ???? ?a ???s?µ?p????? ta s?st?µata SEED, SIPA (s?st?µa p????µe??? e??µ???s?? ?a t??? e?d???? f????? ?ata????s??), MVS (s?st?µa e????? t?? d?a????s??) ?a? ?a p?a?µat?p????? a????s? ???d???? s?et??? µe ta e? ??? s?st?µata.
- ap?te???? e????? s?µe?a epaf??, ?a??? ep?s?? e????? ?e?t???? s?µe?a e????? t?? d?ad??as??? ?a? t?? ?????t???? s?st?µt?? ??a ta ?p???a e??a? ?pe?????
- d?a??t??? ?e???? e????a t?? s????? t?? ??? p?? af???? t?? e? ??? d?ad??as?e? ?a? s?st?µata, as???ta? ??e??? st?? p???t?ta ?a? st? d????s? t??

⁵⁴ Sep????? Fiscalis µe ??µa «???pt??? ?a? ße?t???s? t?? µe??d?? ?a? t?? s?st?µt?? ep???????a? p?? ???s?µ?p?µ??ta? st? p?a?s?? t?? ?????f???a? eupp??e?µ?t?? p?? ?p??e?ta? se e?d???? f????? ?ata????s?? ?a? te???? ?p? ?a?est?? a?ast????» p?? d???a????e ap? t?? 22 ??? t?? 24 ?p????? 2002 st? ?s?ste?, t? ?p??? pa?a???????sa? ?? ?pe????? t?? ?afe??? s??d?sm?? e?d???? f????? ?ata????s?? (BLA) t?? ?at?? µe??? ?a? t?? ?p???f??? ?????.

a?ta??ass?µe??? p????f????? (a?t?µata SEED, a?ta??a??? SIPA, a?ta??a??? MVS, ?t?pe? a?ta??a???, e?de??µ???? st????et?µ??e? d??se??).

? ? d??µ?te?e? ep????se?? ?s?? af??? t? s?st?µa de? af????? t?? te????? pt??? t?? efa?µ????, a??? µ????? t?? s?µa?t???? ?a??ste??se?? p?? s?µe?????ta? ?s?? af??? t?? e??µ????s? t?? st???e??? st? s?st?µa e? µ????? t?? ?at?? µe??? (???sµ??a ???t? µ??? de? p?a?µat?p????? t? µ???a?a e??µ???s?).

?p?p????, ? µ? t???s? t?? p??d?a??af?? ?s?? af??? t? µ??? t?? a??e???, ? ???e??? e?a?µ????s?? t?? a???µ?? e?d???? f???? ?ata????s?? ?a?t?? p????f?????, ? βad?t?ta t?? s?st?µat?? µetaf???? AFIS ?a? ?? d?s????e? ?? p??? t?? e?s?µ?t?s? t?? e?????? s?st?µ?t?? p???a???? p??β??µata ?s?? af??? t?? a?ta??a?? a??e????.

?p?µ????, t? SEED de? pa???e? ??e? t?? a?ape??µe?e? ?p??es?e? ??te st?? e?????? d?????se?? ??te st??? ??????µ????? f??e??. ?s?? af??? t?? a?ta??a?? ded?µ????, ???sµ??e? e?????? d?????se?? p??t?µ??? ?a ???s?µ?p????? t?? t??e?µ???t?p?a ?a? t? ??e?t????? ta??d??µe?? pa?? t? s?st?µa p????f?????.

??t? epa???e?eta? ap? t?? ??e??a p?? d?e????? sta ???t? µ??? (?a??ste??se?? st?? e??µ????s? ?a??? ?a? esfa?µ??e? ?a?a?a??βe?? p????f???e?)⁵⁵. ? µ????, ???sµ??a ???t? µ??? e?t?µ??? ?t? t? s?st?µa de? pa???e? ??e? ?? apa?a?t?te? p????f???e?⁵⁶.

???te????ta? ?? a??????e? ep??e???s?a??? ??se??:

- t???s? t?? p???esµ??? e??µ????s?? t?? β?s?? ded?µ????·
- d?µ?????a p??f ?? t?? ??????µ???? f????? ?????? ???d???? ·
- d??at?t?ta p??sβas?? a????t?? ??aµµ?? st? β?s? ded?µ???? ?ste ?a d?asfa???eta? ? s?µpe????? ???? t?? e???s??d?t?µ???? ep?t?de?µat??? st? β?s? ?a? ta?t?????a ? d??at?t?ta p??sβas?? se a?t??? ?, t????st??, s????te?? e??µ????s? t?? β?s?? ded?µ????·
- pe????sµ?? t?? e??µ????s?? st?? a??a??? ?a? ??? se ??????? t? β?s? ded?µ????, ?ste ?a ap?fe??eta? ? pa?eup?d?s? t?? ?e?t????a? t?? s?st?µat?? ??a p???? ?e?·
- e?a?µ????s? t?? d?µ?? t?? a???µ?? e?d???? f???? ?ata????s??·
- d?asf???s? t?? s??e?t???t?ta? ?a? t?? e?a?µ????s?? t?? ???d???? t?? eup??e?µ?t?? p?? µp????? ?a ap?st????? ? ?a ?aµβ????? ?? ep?t?de?µat?e? p?? e??a? e??e??aµµ???? st? SEED·
- d?at???s? «?st?????» t?? ep?t?de?µat???, t?? ?p???? ? e???s??d?t?s? ??e? a?a????e? ?ste ?a d?e?a??e? µeta?e??ste?? ??e??a ep' a?t??.

?a p??β??µata a?t? a?ap??eta? ?a ep?????? µe t?? ???p???s? t?? s?ed??? EMCS. Ost?s?, ??? ?t?? ?ataste? ?e?t?????? t? s?st?µa, ? ?p?t?p? ?a? ta ???t? µ??? e?et???? t? e?de??µe?? a??pt??? µ?a? ??a? ??d?s?? t?? SEED (SEED v0), st?? ?p??a ?a pe???aµβ??eta? µ???? t?? p??te???µe??? ??se??.

⁵⁵ ???pe ?a???t?µa 16.

⁵⁶ ???pe ?a???t?µa 17.

4.5.3. *p?pt?se?*⁵⁷

?a?? t?? ad??ap?e? t??, ta ???t? µ??? e?t?µ??? ?t? t? SEED s?µß???e? st? ße?t??s? t?? d????t???? s??e??as?a? µeta?? t?? ?at?? µe??? ?a? pa????e? ?p?st????? st?? ?atap???µ?s? t?? ap?t??.

4.6. ? efa?µ??? SIPA (S?st?µa p?????µe??? e??µ???s?? ??a t??? e?d???? f????? ?ata????s??)

4.6.1. *e????af?*

?? SIPA ep?t??pe? st? ???t?? µ???? a?a????s?? e??? f??t??? p????t?? p?? ?p??e??ta? se e?d???? f????? ?ata????s?? ?a ste??e? µ???µa p????f???s?? ? p??e?d?p???s?? t?? ???t??? µ????? af??e??, p??e?µ???? ?a as????? ?e???? e? e???t? ????.

?? SIPA d?µ????????e ?ste?a ap? s?stas? t?? ?µ?da? ?????? ep?d?? ??a t?? ap?t? st?? t?µ?a t?? ?ap??? ?a? t?? a?????, t?? ?e??µß??? t?? 1998.

?? p????t?? st?d?? t?? s?ed??? ?e????se t?? ?e??µß??? t?? 2000 se 6 ???t?. Sta t??? t?? 2002, µ??? 4 ???t? µ??? s?µµete??a? st? d??s?⁵⁸. ??? ???t? d????a? t? s?µµet??? t??? ?a te?????? ? µ????? ???.

? d?aß?ßas? t?? p????f????? p?a?µat?p??e?ta? µ?s? t?? s?st?µat?? ?e?t?????? ta??d??µe??? AFIS (? nti-Fraud Information System).

?? SIPA e??a? ??a? ap? t??? p??d??µ??? t?? µe????t???? ???????µ???? s?st?µat?? p????f????? ??a t??? e?d???? f????? ?ata????s?? (EMCS). ???a? p??s????? s?st?µa, e? a?ap??? t?? a??pt???? t?? s?st?µat?? EMCS.

?? p????apµa Fiscalis ???µat?d?t?se t?? a??pt??? ?a? t? ??s? se ?e?t????a t?? s?st?µat??.

4.6.2. *p?te??sµata*

?? SIPA ap?t??ese a?t??e?µe?? a??????s?? e? µ???? t?? ?pe????? t?? BLA (??afe?? s??d?sm?? e?d???? f???? ?ata????s??) ?at? t? d??e?a t?? sequ??a???? Fiscalis st? ?s?ste? t? 2002⁵⁹.

St?? a??????s? t?? ?s?ste? t?????ta? ta e??? s?µe?

- ta ???t? µ??? e?f????? t? ??p? t??? ??a t?? ap??s?a ep?st??f?? p????f????? s?et??? µe ta µ???µata p?? ap?st????? ?a? ?a t?? ap??s?a saf??? d????s?? µeta?? µ???µat?? p??e?d?p???s?? ?a? µ???µat?? p????f???s?? ??ap?st????? ?t? ta BLA ?aµß????? p???? µ???µata ta ?p??a e??a? aµ???? µ???µata p????f???s??.
- ta ???t? µ??? s???st??? ?a p????e?ta? ??t?? t? µ???µa t?? a?a????s?? t?? eup??e?µ?t??, d??ad? ?a ap?st??eta? t? a???te?? ?at? t? st??µ? ap?st???? t?? eup??e?µ?t??, ?ste ?a µp??e? ?a d?e?a??e? ??e???? st? ???t?? µ???? af??e??.
- se ??µ??? ep?ped?, ta ???t? µ??? e?f????? t?? p??ß??µat?sm? t??? ??a t? ?e????? ?t? de? d????e st?? l'OLAF d??at?t?ta p??sßas?? st?? p????f???e? p?? d?apeta??µ????ta? µe t? s?st?µa ?e?t?????? ta??d??µe??? AFIS. ? OLAF ??e?

⁵⁷ ???pe ?a????t?µa 19

⁵⁸ ???a ???t? µ??? de? s?µµet???? st? d??s? a?t? ?a?ea?t?, a??? ???s?µp???? t?? t??e?µ????p?a ? t?? ?p??es?a ??e?t?????? ta??d??µe??? ?a? t? µet?d?s? t?? p????f????.

⁵⁹ ???pe ?p?s?µe??s? s. 54.

pa??s?e? e????se?? sta ???t? μ??? d?e????????ta? ?t? ? ????? t?? ?a pe????eta?
st?? s???t???su? t?? a?ta??a??? p????f????.

? ??e??a p?? d?e????? sta ???t? μ??? ep?ßeßa???e? ta s?me?a a?t?. ? p????t?ta⁶⁰ ?a? ? p????t?ta⁶¹
t?? p????f????? p?? pa????e?t? SIPA ???eta? μ?t??a.

G?a t?? ?p??ßas? t?? d?s????? a?t?? ta ???t? μ??? p??te???? ta e??:

- p????s? t?? p??sf???? st?? a????s? ???d???? t?s? st?? d????se?? t?? ?????
a?a????s?? ?s? ?a? st?? d????se?? t?? ????? ?f????, ?ste ?a ep?t????eta?
?a??te?? st????t?s? t?? μ???μ?t?? p?? ap?st????ta? ?a? ?apß????ta?, ?a? ?a
pe????s?e? ? a???μ?? t?? a?ta??ass?me??? μ???μ?t?? st?? pe??pt?se?? p??
pa???s????? p?a?mat????? ???d????.
- a?a??t?s? e?a??a?t???? te????? ?s??, ? ?p??a ?a ep?t??pe? t? d?a?e???s? t??
efa?μ???? ap? t?? ?p?t??p?
- p????s? t?? SIPA e? a?ap??? t?? ???p???s?? t?? e?a??a?t???? a?t?? ?s??,
?p???? ?a? a? e??a? ? t??p?? d?aß?ßas?? (AFIS ? t??e?μ???t?p?a, ??e?t?????
ta??d??me??).

???pe? ?a t???s?e? ?t? ?? ?p??es?e? t?? ?p?t??p?? ????? ?d? ?p?ß??e? p??? ?????s? sta ???t? μ???
s??d?? ????? p?? pe???apß???e? te????? ?se??, ?ste ?a ?p???e? d??at?t?ta metat?p?s?? t?? SIPA
t?? AFIS p??? t? CCN, e???e? t?? e?s?μ?t?s?? t?? st? me????t?? EMCS.

4.6.3. ?p?pt?se??

?a ???t? μ??? e?t?μ???⁶² ?t? t? SIPA s?μß???e? st?? a???s? t?? ap?te?espat????ta? t??
e????? d????t???? d?ad??as??? ?a? s???st? μ?s? ??a t?? ?atap???μ?s? t?? ap?t?.

?a???a a?t?, ? s????? a???μ?t???? st???e??? s?et??? me t?? pe??pt?se?? ap?t?? p?? e?t?p????ta?
e??a? ad??at? ???? t?? epp?ste?t???? ?a?a?t??a t?? p????f????.

? ??d?s? «μ???μa p????f???s??» s?μß???e? st?? ep?te??? t?? st???? t?? ?μ???μ???
efa?μ???? t?? ?????t???? ?μ???es?a?. ??t??t??, a?t? ta ap???? p????f???a?? μ???μata de?
?e????ta? e??s?? s?μa?t??? ap? ??a ta ???t?. St?? p?a?mat???t?ta, ???su???? p?ste???? ?t? ta
??afe?a p?? e??a? ep?f??t?μ??a me t?? pa?a?aß? ?a? t?? epe?e??as?a t?? e? ???? μ???μ?t??
???d??e???? ?a ?ata???st??? ap? t?t??a μ???μata. G?a t?? ???? a?t?, ta ???t? μ??? ????? t?
d??at?t?ta ?a μ?? st????? μ???μa e??, met? t?? p?a?mat?p???s? a????s?? ???d????, ?????? ?t?
a?t? de? pa???s???e? ?d?a?te?? e?d?af ?????. S??ep??, ? ???s?μ?p???s? t?? s?st?mat?? d?af???e? ap?
t? ??a ???t?? st? ???? , ?e????? t? ?p??? p???a?e? st???ß??s? ?s?? af??? t?? ep?pt?se?? t??
s?st?mat??.

?a ???t? μ??? t??????? t?? a????? ?pa???? ap?d?t???? μ?s?? a????s?? ???d???? ??a t??
epe?e??as?a t?? p????f????? p?? pa????? ta s?st?mata p????f?????. ??t? ? d?stas? ?a
??ße? a??μa me?a?te?? sp??da?t?ta st? p?a?s?? t?? s?st?mat?? EMCS ?p?? ?a
μ??a????af???ta? ??a ta μ???μata s?et??? me t? d?a????s? p????t?? p?? ?p??e??ta? se e?d????
f????? ?ata????s??.

⁶⁰ ???pe ?a???t?μa 17.

⁶¹ ???pe ?a???t?μa 16.

⁶² ???pe ?a???t?μa 19.

4.7. ?a ??e?t????? ?t?pa MVS

4.7.1. ?e????af?

St? p?a?s?? t?? ?e?t??s?? t?? d????t???? s??e??as?a? ?a? t?? ap???a?a? s??d??μ?? meta?? d????se?? ?a? μe st??? t? d?e????s? t?? a?ta??a??? p????f????, t? 2002 ???et????a? ta ??e?t????? ?t?pa MVS (Movement Verification System) ??a t??? e?d???? f????? ?ata????s??, ta p??a ep?t?p??? t?? a?ta??a? p????f???? meta?? t?? ?at?? μe???

?? p????aμa Fiscalis ???mat?d?t?se t?? te????? ???p???s? t?? e?t?p?? a?t??.

?? p????t?? st?d?? t?? e?t?p?? MVS p?? ???s?μp???? t?? efa?μ??? CCN-mail ?e????se t?? ? ??? t?? 2002, ?a? de? e??e pe?at??e? a??μa t?? ?e??μ??? t?? 2000. ??t? ???t? μ??? s?μpete??a? st? st?d?? a?t?. ?? ???e? p?? de? s?μpete??a? st? p????t?? st?d?? a?t??a?a? ta ??t?pa ????? t? ???s? ??e?t????? μ?s??.

4.7.2. ?p?te??s?ata

?a ??e?t????? ?t?pa MVS ?p?ß????a? se a??????s? ap? t??? ?pe????? t?? BLA ?at? t? d????e?a t?? sequ??a???? Fiscalis st? Chester t? 2002.⁶³

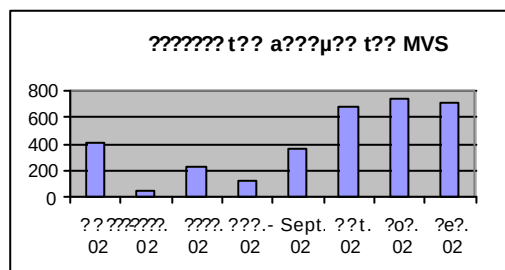
?a ???t? μ??? p?? s?μpete??a? ?e????? ?t? ? a?ta??a? e?t?p?? p??pe? ?a epe?ta?e? se ??a ta ???t? μ??? ?sp?? ?a a?apt??e? t? EMCS.

???????? t?? a????? ???s?μp????s? μ?s?? a????s?? ???d???? se s??d?asμ? μe ta ??t?pa.

St?? a??????s? t?? ?s?ste? ep?s?μa????ta? ta a?????a ep??e??s?a?? p??ß??μata:

- ???sμ??e? ???e? ?e????? ?t? de? p??pe? ?a ap?st????ta? MVS ??a t?? d?a????se?? ?aμ???? ???d????-
- ???sμ??a ???t? μ??? e?t?μ??? ?t? p??pe? ?a ???a????? a??et? p????μ?ata ?at??t?s?? ??a t??? ???ste? (a??μa ?a? ?at? t? d????e?a t?? ???p???s? t?? s?st?mat??).

? a???μ?? t?? μ???μt?? p?? a?ta??????a? ?at? t? p????t?? st?d?? fa??eta? st? ???f?μa p?? a?????e?



?a??? sta t??? t?? 2002 t? MVS ????s??ta? a??μa se p????t?? st?d??, ta ap?te??s?ata de? e??a? d??at? ?a e??a? a?t?p??s?pe?t??? ? ??e??a p?? d?e????? sta ???t? μ??? ??a t?? p?a?μat?p???s? t?? a??????s?? ?atade????e? ?t? ?p???e? ?e???? e?d?af???? ??a t?? a??pt??? t?? s?st?mat?? a?t?. Ost?s?, ta ???t? μ??? p??te???? t? ?e?t??s? t?? e?t?p?? ?a? t?? ?d????.

?? 2003 ?a p?a?μat?p????e? e?d??? a??????s? t?? p????t?? stad??.

⁶³ ???pe ?p?s?μe??s? s. 54.

4.7.3. ?p?pt?se??

?a ???t? ?p??? e?t?µ??? ?t?⁶⁴ ta ??e?t????? ?t?pa MVS ?a s?µß????? sta e???:

- s?µa?t??? ße?t??s? t?? d????t???? s??e??as?a? µeta?? t?? ??at?? µe???. ???pe? ?st?s? ?a ?p???aµµ?s?e? ?t? ?? apa?t?se?? af????? ?a? ta ?t?pa MVS se ?t?p? µ???f?.
- a????s? t?? ap?te?esµat???t?ta? st?? e????? d????t???? d?ad??as?e?.

4.8. ? F?? ??e?t??????? eµp?????

?? s??d?? ?e?t??????? eµp????? (e-commerce) ap?s??pe? st?? a??pt??? ?a? t?? ???p???s? e??? s?st?µat?? p????f?????, t? ?p??? ?a ep?t??pe?t? d????s?, t? s????? ?a? t?? ap?d?s? t?? ?fe???µe??? F?? ep?t?de?µat??? p?? de? e??a? e??atest?µ???? st? ?daf?? t?? ???pa???? ????t?ta?, a??? pa????? µ?s? t?? ?ad??t??? a?a? ? ?p??es?e? se ?ata?a??t? e??atest?µ???? st?? ???pa???? ????t?ta.

? ? e????? d????se?? p??pe? ?a s????? ta st??e?a p?? p????t?ta? ap? t?? ep?t?de?µat?e? a?t?? µe t? ß??e?a t?? ?ad??t??? ? ?p???d?p?te ???? ?e?t????? µ?s?? ? ????t? a?t? ap?te?e? e????? t?? ??at??, ? ?p??p? ?a ?a????se? p??t?pa µe st?? t?? e?asf???s? e??? e????st?? ep?p?d?? p???t?ta? se ?????? t?? ????t?ta.

? ? ?e?t????? ?a? te????? p??d?a??af ?? pe?at???a? ?a? e?????a? t?? ???µß??? t?? 2002. ?? s?st?µa a?ap??eta? ?a ?ataste? ?e?t????? ??? t?? 1? ?????? 2003. ??e? ?? ????t???? d?ast???t?te? ???µat?d?t???ta? ap? t? p????aµµa Fiscalis.

4.9. ? µe???t? ef???t?ta?t?? EMCS (Excise Movement and Control System)

?? 1999, ? ?p?t?p? d??µ????se µe???t? ef???t?ta?, ???µat?d?t?µe?? ap? t? p????aµµa Fiscalis, µe st?? t?? a??pt??? ?a? t?? e??at?stas? e??? ?????µ???? s?st?µat?? p????f????? ?a t? d?a???s? ?a? t?? ?e??? p????t?? p?? ?p??e??ta? se e?d???? f???? ?ata????s?. ?a ap?te??spata t?? µe???t? e??a? p??? ?et??? ?a? ap?te???? t? ß?s? t?? p??t?se?? t?? ?p?t?p?? p?? a?af????ta? st?? a?a????s?⁶⁵ ?a t?? e?sa???? t?? p????f????? st? d?a???s? ?a?t??? e????? t?? p????t?? p?? ?p??e??ta? se e?d???? f???? ?ata????s?.

?? s??d?? st??e?e? st?? a?t??at?stas? t?? ?f?st?µe??? s?st?µat?? pa?a????s?? t?? p????t?? p?? d?a????t?ta? µe a?ast??? t?? e?d???? f???? ?ata????s?? ap? ?a s?st?µa p?? ?a d?asfa???e? t?? p??state??µe?? ??? ?e?t????? µ???µ?t?? µeta?? t?? s?µpete???t?? µe??.

? ?????s? t?? ap?fas?? ?a t?? e????s? t?? EMCS a?ap??eta? t?? ????? t?? 2003, ?a? ? a??pt??? t?? s?ed??? ?a d?a???se? 6 ?????a.

?? p????aµµa Fiscalis de? e??e t? d?at?t?ta ?a ???µat?d?t?se? t?? a??pt??? t?? efa?µ???? EMCS, epe?d? t? ?st?? ?a? ? ?????sp?? t?? ?pe???a?a? t?? d?at?t?te? t?? p????µat?.

5. S?????S????

5.1. ? ????µ???? t? ? p????aµµ?t? ? ?e?? ?e?a 2002 ?a? Fiscalis

1 ? ? ?p??es?e? p?? p??sf??e? t? CCN/CSI e??a? p????state?, t? d??t?? ?e?t????e? e????µa ?a? ???s?µ?p??e?ta? e?tat???. ?a ???da e??at?stas??, a??pt??? ?a? ?e?t????a? ?a????s???a? ap?

⁶⁴ ???pe ?a????t?µa 19.
⁶⁵ COM(2001)466.

t?? a????? ep?te???? s?µßat?t?ta? µeta?? t?? CCN/CSI ?a?t?? d?af???? ?f?stap???? e??????
s?st?µ?t???. ?µ????, ? ap??e?t??µ??? te????? d??????s? t?? CCN/CSI s??ep??eta? ?t? ???e ??a
s??des? apa?te? t?? e??at?stas? e?d???? ?p?d?µ??, ?a? e?de??µ???? t?? a??pt??? ?p??a?
ep?p???? efa?µ???? ?à t?? p??sa?µ??? se µà t?p??? te???????a.

2 ? ?????t?s? t?? µe??d????a? TEMPO ep?t?e?e t? ße?t??s? t?? ap?d?t???t?ta? ?a? t??
ap?te?espat???t?ta? st?? ?????s? t?? dâe??s?? t?? s?ed??? p????f????? t?? ?p?t??p??.

?a???a a?t?, ?? e?p??s?p?? t?? ??at?? µe??? st?? ep?t??p?? p?? e??a? ?pe????e? ??a t?? e?t??es?
t?? s?ed??? de? d?a??t??? t? s????? t?? p????f????? s?et??? µe t??? d?a??s?µ??? p?????
(???µat???????µ????? ?a? a????p?????) ??a t?? ???p????s? t?? «e??????» s???st?s?? t??
s?ed???. ??t? d?s?e?a??e? t?? ?a????sµ? ?ea??st???? ?????d?a??aµµ?t?? ??a t?? p???d? t??
s?ed???

5.2. ? ? dfa?µ???? s?et??? µe t?? F?? ?a? t??? e?d????? f????? ?ata????s??

1 ? te????? ap?te?espat???t?ta t?? VIES e??a? ap?dede??µ????: s?µa?t??? ta???t?ta
a?tap????s??, ?a??? ?a? ????? ?a? a????µ?? a?ta??a??? µ???µ?t???. ? a????µ?? t?? a?t?µ?t?? p??
?p?ß?????a? ?at? t? d??e?a t?? pe???d?? ?e?t????a? t?? p????µµat?? ?epe??? ta 100
e?at?µµ????a (p????f???e? s?et??? µe t??? a????µ??? f????????? µ?t???? F?? ?a? p????f???e?
ep?p?d?? 1 ?a? 2 s?et??? µe t?? e?d????t????? ap???se?? a?a???). ? p??sfat? e??at?stas? t??
VIES st? ?ad???t?? a?ap??eta? ?a a???se?st? µ????? t?? a????µ? a?t?.

?a ??e?t????? ??t?pa a?ta??a??? p????f????? µeta?? t?? ??at?? µe??? ß??s???ta? se p???t???
st?d?? sta t??? t?? 2002 ?a? fa??eta? ?t? t? s?st?µa ??e?t????? ta??d??µe???, ?a??? ?a? t? ?d??
t? ??t?p?, ?????? te????? ße?t??se??. ? a?ta??a??? t?? e? ???? e?t?p?? d?e?????e? t??
t???s? t?? p???esµ??? a?tap????s?? t?? ??at?? µe???

?a ???t? µ??? ?e????? ?t? t? VIES ?a? ta ??e?t????? ??t?pa ap?te???? ???sta e??a?e?a
d????t???? s??e??as?a?. ??af????? ?t? ? ?????t?ta ?a? ? a???ße?a t?? a?ta??ass?µ????
p????f????? ???e? ße?t??se??. ???pe?, e?t??t???, ?a ep?s?µa??e? ?t? ?? e? ???? ße?t??se??
?pe?ßa????? t? p?a?s?? t?? p????µµat?? Fiscalis, t? p??? de? e??a? pa?? µa s???st?sa t??
e???te??? d????t???? s??e??as?a?.

2 ? ße?t??s? t?? ap?te?espat???t?ta? t?? s?st?µ?t?? SEED ?a? SIPA de? ap?t??ese st???
p??te?a??t?ta? t?? p????µµat?? Fiscalis, ??? t?? p??s????? ?a?a?t??a t?? s?st?µ?t??.
????µat?, t? s?d?? EMCS (???????µ??? s?st?µa p????f????? s?et??? µe t? dâ????s? ?a? t??
??e??? t?? p????t?? p?? ?p??e??ta? se e?d????? f????? ?ata????s??) ?a s??e??se? e? ?a??? t??
d?ast????t?te? t?? SEED ?a? SIPA. ?p' a?t??, ? µe??t? ef??t?t?ta? t?? EMCS p??
???µat?d?t????e ap? t? p????aµµa Fiscalis e??e p??? ?et??? ap?te??spata, ta ?p??a ap?te???? t?
ß?s? t?? p??t?se??⁶⁶ t?? ?p?t??p?? s?et??? µe t? µ??a???????s? st?? t?µa t?? e?d???? f????
?ata????s??.

? efa?µ??? SEED pa???s???e? ??p??e? te????? ?a? ???a??t???? d?s????e?, ?????? ??? t??
?a??ste??se?? st?? e??µ???s? t?? ß?s?? ded?µ???? ap? t?? e????? d????se??, ?e????? p??
d?µ?????e? p??ß??µata a???p?st?a?.

? e?t?µ?s? e? µ????? t?? ??at?? µe??? ?s?? af??? t? s?µß??? t?? SIPA st?? ?atap???µ?s? t??
ap?t?? e??a? ?et???, a???, s?µf??a µe t?? p??? ???sµ???? ?at??, ? ap??s?a d????s?? µeta??
µ???µat?? p??e?d?p???s?? ?a? µ???µat?? p????f????s?? ß??pte? t?? ap?te?espat???t?ta t??
s?st?µat???. ?p?µ????? ?a p????e?ta? ??t?? t? µ???µa t?? a?a????s?? t?? eµp??e?µ?t??
p????e?µ???? ?a µp??e? ?a d?e?a??e? ??e???? st? ???t?? µ???? af??e??. Ost?s?, a?t? e??a?
d?ad??ast?? p??ß??µata p?? de? af????? t?? ?d?a t?? efa?µ????.

¶a ¶¶e?t¶¶¶¶¶¶ ¶¶t¶pa MVS ¶¶¶s¶¶¶ta? se p¶¶¶t¶¶¶ st¶d¶¶ sta t¶¶¶ t¶¶ ¶t¶¶¶ 2002. ¶¶¶a?, ¶¶¶p¶¶, d¶s¶¶¶¶ ¶a e¶t¶µ¶¶¶¶¶ ta ap¶te¶¶¶¶ata ? ¶¶ ep¶pt¶se¶¶ t¶¶ e? ¶¶¶¶ efa¶µ¶¶¶¶. ¶a¶¶¶a a¶t?, ¶¶a ta ¶¶¶t? µ¶¶¶ a¶e¶a¶¶¶t¶¶ ep¶de¶¶¶¶¶¶¶ e¶d¶af¶¶¶¶ ¶¶a t¶¶ a¶¶pt¶¶¶ t¶¶ s¶st¶µat¶¶.

?? ? O? ? ? ?? – G O S S? ? ? ?

??pt??? ?????aμuat?sm?? ?a? ??e???? e??? s?st?μat?? p????f?????. St?? ????? e??? s?st?μat?? p????f?????, ? a?pt??? ?peta? t?? me?et?? ?a? p????e?ta? t?? e??at?stas??.

??ta??a??? ?p????e?? de?ape???me??? d????e?a? e??? ?pa????? st?? e????? d????s? ????? ????t?? μ?????. ?p?t?p??? st??? ep?s??pte? ?pa?????? ?a s?a?t????? me s?ad??f??? t??? ?a? ?a ?e?t?s??? t?? ???se?? t??? ?? p??? t?? ?????s?, t?? me??d??? ?a? t?? d?ad??as?e? p?? efa?μ????ta? se ???? ????t?? μ????.

????????s? ??t?μ?s? t?? a??a? μ?a? d?μ?s?a? pa??μ?as?? se s??s? me s???e???μ??a ????t??a ?a? ?a???e?.

?p?d?t???t?ta ???????? p?? ap?s??pe? st?? p??sd????sm? t?? ?at? p?s?? ta ap?te??suata p?? ????? ep?te???e? e??a? a????a t?? p???? p?? ???s?μp?????a? ?a? t?? e?? t? ?st?? ?a t?? ep?te??? t?? e? ???? ap?te?esμ?t?? ?ta? e?????.

?p?te??suata ??a??p???esue? s???pe?e? μ?a? d??s?? se s??s? me t??? st??e??me???? d??a?????.

?p?te?esuat????t?ta ???????? p?? ap?s??pe? st?? p??sd????sm? t?? ?at? p?s?? ????? ep?te???e? ?? ep?s?μ?? st???? t?? p????μuat?? ?a? t?? e?? ????? ep?te???e? ta p??sd???me?a ap?te??suata.

???s?μ?t?ta ???????? p?? ap?s??pe? st?? p??sd????sm? t?? ?a?μ?? st?? ?p??? ?? a??a??? ?a? ta ?f??? p?? ????? ep?te???e? ?a d?at?????? met? t? ???? t?? p????μuat??.

G? TAXUD Ge???? ? ?e????s? F??????a? ?a? ?e???e?a??? ???s??.

?e???t?? ?????da μ?t??s?? t?? p??? ep?e??? st????, t?? p???? p?? ????? ????t?p????e?, t?? ap?te?esμ?t?? p?? ep?t??????ta? ? t?? metaß??t?. ?? p????f???e? p?? pa???e? ?a? de?t?? ap?te???? p?s?t??? ded?μ??a, ta ?p??a a?t?st????? se ?e???ta ? ???se?.

??a?es?μ?t?ta ???????? d?st?μa ?at? t? ?p??? ?a d??t?? e??a? se ??s? ?a ?e?t????e?. G?a t? ????? d??t?? ep????????/ ????? d?epaf? s?st?μ?t?? (CCN/CSI), ? d?a?es?μ?t?ta a?t?st???e? st?? μ?s? ??? t?? d?a???? ?a? t?? s??d?se?? t??? ?e? ?aμß????ta? ?p??? ?? pe??pt?se?? μ? d?a?es?μ?t?ta? p?? ?fe????ta? sta d??t?a ? ta s?st?μata p?? d?a?e?????ta? ?? e????? d????se?.

??at?stas? ??at?stas? efa?μ???? ? s?st?μat?? p????f????? st?? ???? ?p?? ?a ???s?μp????e?. St?? ????? e??? s?st?μat?? p????f?????, ? e??at?stas? ?peta? t?? a?pt???? ?a? p????e?ta? t?? ?e?t????a?.

?? t?? ?st???? a??????s? ???????s? me t?? ?p??a a?a?efa?a????ta? ?a? ap?t?μ??ta? ta ap?te??suata t?? d?μ?s?a? pa??μ?as?? met? t? ???? t?? p????μuat?.

??d??mes? a??????s? ???????s? p?? ap?s??pe? st?? ????t?? ap?t?μ?s? t?? p??t?? ep?e??μ?t?? ?a? t?? p??t?? ap?te?esμ?t?? t?? p????μuat??, p??μa p?? ep?t?pe? t?? e?t?μ?s? t?? p??t?ta? t?? pa?a??????s? ?a? t?? ???p????s?? t??.

?p?pt?se?? ? es?p???esμa ?a? μa???p???esμa ap?te??suata μ?a? d?ast????t?ta? se s??s? me t??? st??e??me???? d??a?????? ?a?, eμμ?s??, se s??s? me ????? d??a?????.

?fa?μ???? p????f????? S????μ? t?? p????μata p????f????.

????? d??se?? S????? d??se?? p?? ?a?????ta? st? p?a?s?? t?? p????μuat?? ap? ????? ap? t?? ?p??es?e? t?? ?p?t?p?? ?a? ta ???t? μ??? d??ad? seμ????a, a?ta??a???, p??me?e?? ?e???? ?a? d?ast????t?te? ?at??t?s?.

?e?t????a ??a?t??? ???s? e??? s?st?μat?? p????f?????. St?? ????? e??? s?st?μat?? p????f?????, ? ?e?t????a e??a? ? ap?te??? s??p?. St? st?d?? a?t? ap???μ????ta? ?? ?a?p?? t?? p??s?μf????e?sa? ep??d?s? (μe??t?, a?pt???, e??at?stas?) ?a? t? s?st?μa a????e? ?a s?μß???e? st?? ep?te??? t?? st????.

????me?e?? ?e???? ? ? p??me?e?? ?e???? e??a? ep?e???se?? p?? d?e?e????ta? se p???e????? eta??e?, ?? ?p??e? ????? eμp????? s?μf ????ta ? a?apt?ss??? eμp????? d?ast????t?te? se d??f?e? ????e?. ?? ???e?, t????st?? t??a ???t? μ???, e???te de ?a? pe??ss?te?a, s?μmet???? st??? e??????. ?? e? ???? p????aμμa ?a??pte? d?? t?p??? p???me??? e?????: a) t?? p???e???? ?e???, ?t?? t?? ???????s? ?a? t?? s??t??sm? t?? e????? e????? se s??s? me ??a?

p???e????? ??????μ??? f???a p?? d?a???te? ?p?atast?μata ? ???at????? se d?? ? pe???ss?te?a ???t? μ??? ?a? β) t?? s???t???sμ??? ?e??? d?? ? pe???ss?t???? f????? se d?af???et??? ???t? μ???

Gateway S?μe?? s???des?? μ?a? e?????? d?????s?? μe t? ?????? ???t?? ?p?????????? (CCN). ?p????e? μ?a μ???? p??? ?a ???e s???dedeμ??? d?????s?. ?a s?st?μata ???s?μ?p????? ?? e?d???mes? ta d???t?a p?? β???s???ta? ?p? t? d?a?e???s? t?? e?????? d?????se?? p???e?μ???? ?a ????? p???sβas? st?? p???e?.

Seq????a ?a seμ????a ap?te???? t? ?de?de? p?a?s?? ?a s?a?t?se?? μeta?? e?????? ?pa????? ?a? eμpe?????μ???? μe s???p? t?? a?????s? t?? p???β???μ?t??, t?? e?t?p?sμ? ?a? t? d???d?s? t?? β???t?st?? ???se??. St????? t??? e???a? ?a p???sf????? st??? e??????? ?pa??????? t? d???at?t?ta ?a e?f?as???? se p???s?p??? ep?ped? (?a? ??? e?p???s?p?ta? t?? e?????? t??? d?????se??) s?et??? μe t?? eμpe???e? t??? μe s???p? t? βe?t???s? t?? d?????t???? s???e???as?a?.

S???fe?a ???t???? p?? ap?s???pe? st?? p???sd????sμ? t?? ?at? p?s?? ?? st???? t?? p????μμat?? a?t?st?????? st?? a????e? t?? ?at?? μe???

???O???? 2002 ???et?? ???t??? p????aμμa d???s??, t? ?p??? st????e? ?a? s?μp????e? t?? d???se?? p?? a?a?αμβ????? ta ???t? μ??? st?? te???e?a?? t?μ?a.

T? ?e???????a t?? ? ???f?????.

F ? ? F ???? ? ?st???μe??? ? ?a?.

F?? ?e?t?????? eμp????? ??e?t????? s?st?μa t? ?p??? ep?t???pe? t? d???s?, t? s?????? ?a? ap?d?s? t?? ?fe???μe??? F?? ap? t??? ??????μ????? f???e??.

???s?μ?t?ta ???t???? p?? ap?s???pe? st? d?ap?st?s? t?? ?at? p?s?? t? p????aμμa ???e? ep?f???e? t?? a?αeμ?μe??e? a???a??? ?a t?? ?????? t?? a?a???? t?? e?d?afe???μ???? p???e???

AFIS Anti Fraud Information System. (S?st?μa ??e?t??????? ta???d???μe??? p?? ep?t???pe? t?? ta?e?a ?a? asfa?? a?ta???a?? p????f????? μeta?? t?? ?p?t???p?? ?a? t?? e?????? d?????se?? μe s???p? t?? p??????, t?? ???e???a ?a? t? d????? t?? pa?at?p??? st?? te???e?a?? ?a? t?? ?e?????? t?μ?a).

ART Activity Reporting Tool. (S?st?μa p????f??????, t? ?p??? ep?t???pe? t? d?μ?s???μ??? d?a?e???s?).

BLA Bureau de Liaison Accises (G?afe?? s???d?sμ?? e?d???? f???? ?ata????s??).

CCN/CSI Common Communication Network/Common System Interface. (????? d???t?? ep??????????/ ????? d?epaf? s?st?μ?t??). (???atf???μa ?a? d?epaf? ep?????????? p?? ???s?μ?p???e?ta? ?a? t? d?as???des? t?? e?????? d?????se?? ?a? t?? ?p?t???p??).

CLO Central Liaison Office (?e?t???? G?afe?? S???d?sμ??).

DDS Data Dissemination System. (s?st?μa d???d?s?? ded?μ????). (???p???et?t??, ? ?p???? ep?t???pe? t? d?μ?s???p???s? ded?μ???? st? ?ad???t??).

EMCS Excise Movement and Control System. (????????μ??? s?st?μa p????f?????? s?et??? μe t? d?a????s? ?a? t?? ?e??? t?? p????t?? p?? ?p???e?ta? se e?d????? f????? ?ata????s??).

FISCALIS ???et?? ???t??? p????aμμa d???s?? p?? ap?s???pe? st? βe?t???s? t?? ?e?t????a? t?? s?st?μ?t?? ?μmes?? f???????a? st?? es?te???? a?????

MEANS ? ???d?? ????????s?? t?? ???se?? ??a????t???? ?a?αt???a, ? ?p???a ???s?μ?p???e?ta? ?a? t?? a???????s? t?? ?????t??? p????aμμ?t?? ? μe???d????a MEANS ?a?????e? t?? f?se?? ?a? ta t?p??? st?d?a μ?a? a???????s??, ?a?, s?μf???a μe a?t??, ? pa?α???????s?, ? a?????s? ?a? ? ap?t?μ?s? ?peta? t?? stad??? ?????t?s?? ?a? d?????s?? t?? a???????s??, ? ???p???s? t?? ?p???a? pe?????f eta? a?α???t??? ?at?t???.

MVS Movement Verification System (S?st?μa ?????? t?? ?a????s??).

NSTI Nouveau Système de Transit Informatisé (??? ? ??a????af?μ??? S?st?μa ? ?αμeta?μ?s?). (S?st?μa p????f????? t? ?p??? ep?t???pe? t?? ?e?t????? a?ta???a? ded?μ???? d?αμeta?μ?s?? μeta?? t?? d?af???? e?????? d?????se?? pa???????a μe t? d?a????s? a?α???).

OLAF ?p???es?a ?atap???μ?s?? t?? ?p?t??, a?e???t?t? ap? t?? ???pa??? ?p?t?p?.

PSO

Project Support Office (G?afe?? St????? S?ed??).

RTCE

Renseignements Tarifaires Contraignants Européens. (????pa??? S?st?µa ?espe?t???? ?asµ???????? ?????f?????) (S?st?µa a?ta??a??? ?a? d?aß???e?se?? ??a t?? ap?f?se?? t?? ??at?? µe??? ?s?? af??? t?? ta????µ?s? t?? eµp???e?µ?t?? ?a?, s?ep??, t? dasµ???????? t??? a?t?µet?p?s? ?a? t?? efa?µ??? µ?t??? eµp????? p???t????).

SCAC

Standing Committee of Administrative Cooperation (? ? ? µ? ?p?t?p? ?????t???? S???e???as?a?).

SCACfom2001

??t?p? SCAC. (??e?t????? ??t?p? p?? ep?t?pe? t?? ap???t?s? s?µp????µat???? p????f????, e?? ta st???e?a p?? pa???e? t? s?st?µa a?ta??a??? p????f???? s?et??? µe t?? F?? (VIES) de? e???a? epa????).

SCAF

?p?ep?t?p? ??a t?? ?atap???µ?s? t?? ap?t??.

SCIT

?p?ep?t?p? p????f??????.

SCAT

?p?ep?t?p? ??a t? d????t??? ?at?t?s?.

SEED

S?st?µa a?ta??a??? st???e??? ?s?? af??? t??? e?d????? f????? ?ata????s?? ?t??? p???s?p? p?? ????? t?? ?d???ta t?? e???e???µ???? ap???e?t? ? t?? e???e???µ???? epa???e?µat?a p?? ?p???e?ta? se e?d????? f????? ?ata????s?? ?at? t?? ?????a t?? ?d???a? 92/12/??.

SIGL

Système d'Information de Gestion des Licences. ???????µ??? s?st?µa d?a?e???s?? ade???. (S?st?µa p????f????? ??a t? d?a?e???s? t?? ade??? e?sa????? p????t?? ??st?fa?t????a? ?a? ?????a p?? ?p???e?ta? se p?s?st?se??).

SIPA

Système d'Information Préalable en matière d'Accises. S?st?µa p????µe??? e???µ???s?? ??a t??? e?d????? f????? ?ata????s???. (?p?t?pe? st? ???t?? µ???? a?a????s?? e??? f?t??? p????t?? p?? ?p???e?ta? se e?d???? f ??????a ?a st???e? µ???µa p????f????s?? ? p???e?d?p???s?? t?? ???t??? µ????? af???e??, p???e?µ???? ?a as????ta? e???a???? ?? ?e????).

TARIC

TARif Intégré Communautaire. ???????µ??? ?asµ????? t?? ???pa???? ? ????t???. (? ??a?a? ? ?p????, B?se? t?? s?d?asµ???? ?µat????a?, ?a????e? ?a ???e t?p? eµp???e?µat?? t? ??? t?? a?t?st????? te???e?a??? dasµ?? ?a? t?? ???p?? ?????t???? dasµ??, ?a??? ?a? t?? ???p?? s???afe?? ?????t???? ???µ?se??).

TCO/TCT

Transfert des Cachets d'Origine/Transmission des Cachets de Transit. S?st?µa p????f????? ??a t? µetaf??? sf?a???d?? ?ata????? ?a? t? d?aß?ßas? t?? sf?a???d?? d?µeta???µ?s???. (?fa?µ??? p?? p???sf???e? st?? ?p?t?p? t? d?at?t?ta ?a pa???e? p????f????e? st?? e????? d????se?? s?et??? µe t?? sf?a???de? ?ata????? ?a? d?µeta???µ?s??, µe t? ???s? e??? s?st?µat?? ?e?t?????? ta???d?µe????).

TEMPO

Taxud Electronic Management of Projects On line. (? e???d????a a?pt???? ?a? d?a?e???s?? s?ed??? p????f? ? ???).

TQS

Tarif Quota and Surveillance. (?fa?µ??? p?? ap?s???pe? st? d?a?e???s? t?? dasµ???????? p?s?st?se?? ?a? st?? ep?t???s? t?? e?sa???µ???? p????t?? µe st??? t?? ?e??? t?? dasµ???????? µe???st?? ????? ? ??a ?????µ???? ????? ? ??a t?? ?atap???µ?s? t?? ap?t??).

Unit Values

S?st?µa a???? µ???da?. ?fa?µ???, ? ?p???a ep?t?pe? t?? p?????µ? t?? µ?s?? t?µ?? p?? ???s?µp????ta? ?? s?µe?a a?af????.

VATR

??t?µa epa???e?s?? t?? a???µ?? F?? st? s?st?µa VIES.

VIES

VAT Information Exchange System (s?st?µa a?ta??a??? p????f????? s?et??? µe t?? F??). (???t?? p????f?????, t? p??? s?d?e? µeta?? t??? ta ???t? µ??? ?a? t??? ep?t?pe? ?a ?aµß????? p????f????e? s?et??? µe t? s????? t?? e?d????t???? s???a??? se eµp???e?µata, ?? ?p???e? p?a?µat?p????ta? µeta?? t?? f????? p?? e???a? e???e?µµ???? stia d??? t??? f????????? µ?t?ta? ?a? f????? p?? e???a? e???e?µµ???? se ??? ????t?? µ????, ?a? ?a epa???e???? t?? e????t?ta t?? a???µ?? f????????? µ?t???? F?? t?? f???????µ????).

?? ? ?? G??F ??

?? p???? p????f????s?? p?? ????s?μp??????a? p??????ta? ?????? ap? ta a??????a ?????afa:

— **??μ??? ?????af a**

- ?p?fas? a???. 888/98/E? t?? ????pa???? ????f????? ?a? t? S?μf????? t?? 30?? ? a?t??? 1998 s?et??? μe t?? ?????s? ?????t???? p????μpat?? d??s?? ?a t? f?t???s? t?? s?st?μt?? ?μpes?? f??????a? t?? es?te???? a????? (?????αμνα Fiscalis). ?? L 126 t?? 28 ?p????? 1998. s.0001-0005..

- ?p?fas? a???. 98/467/? t?? 2a? ?????? 1998 ?a t? ?sp?s? ?spμ???? d?at???e?? s?et??? μe t?? efa?μ??? t?? ap?fas?? a???. 888/98/E? t?? ????pa???? ????f????? ?a? t? S?μf????? ?a t? ?sp?s? ?????t???? p????μpat?? d??s?? μe st??? t? f?t???s? t?? e?t????a? t?? s?st?μt?? ?μpes?? f??????a? t?? es?te???? a?????. ?? L 206 t?? 23?? ?????? 1998. s.0043-0067.

- ?a????sp?? (???) a???. 218/92 t?? S?μf????? t?? 27?? ?a???a???? 1992 s?et??? μe t? d????t??? s??e??as?a st?? t?μa t?? ?μpes?? f????? (F??).?? L 024 t?? 1.02.1992.

- ?d???a 91/680/? t?? S?μf?????, t?? 16?? ?e?eμf???? 1991, ?a t? s?μp????s? t?? ?????? s?st?μat?? f???? p??st???μe??? a??a? ?a t?? t??p?p????s?, e???e? t?? ?at????s?? t?? f????????? s?????, t?? ?d???a? 77/388/??. ?? L 272 t?? 17 Septeμf???? 1992 s. 0072

- ?d???a 79/1070/? t?? S?μf?????, t?? 6?? ?e?eμf???? 1979, pe?? t??p?p???se?? t?? ?d???a? 77/799/? pe?? t?? ap???a? s??d??μ?? t?? a?μd??? a???? t?? ?at?? μe??? st?? t?μa t?? ?μpes?? f?????. ?? L 331 t?? 27/12/1979 s. 0008 - 0009

- ?d???a 77/799/? t?? S?μf????? t?? 19?? ?e?eμf???? 1977, pe?? t?? ap???a? s??d??μ?? t?? a?μd??? a???? t?? ?at?? μe??? st?? t?μa t?? ?μpes?? f?????. ?? L 336 t?? 27.12.1977

- ??t? ?d???a 77/388/? t?? S?μf????? t?? 17?? ? a??? 1977 pe?? e?a?μ???se?? t?? ?μ???es??? t?? ?at?? μe???, t?? s?et???? μe t?? f????? ?????? e??as??? – ????? s?st?μα f???? p??st???μe??? a??a?. ?? L 262 t?? 15?? ?t?f???? 1977 s. 0044.

— **????a ?????afa**

- ???es? t?? ?p???p?? p??? t? S?μf????? ?a? t? ????pa???? ????f????? ?a t?? e?t???es? t?? p????μpat?? Mattheus-Tax ap? t?? 1? ?a???a???? 1995 μ???? t?? 31 ?e?eμf???? 1995. COM(96) 543 te???? t?? 4?? ?eμf???? 1996..

- ??d??μes? ???es? a????????s?? t?? p????μpat?? Fiscalis. SEC (2001) 1328 t?? 31?? ?????? 2001.

- ??a????s? t?? ?p?t??p?? p??? t? S?μf????? ?a? t? ????pa???? ????f????? «St?at????? p?? ap?f??pe? st? f?t???s? t?? ?e?t????a? t?? s?st?μat?? F?? st? p?a?s?? t?? es?te???? a?????» COM (2000) 348 te???? t?? 7?? ?????? 2000.

- ?? MEANS e??a? ?a p????αμνα ?p?t??p?? t? ?p??? st??e?e? st? f?t???s? t?? μe???d?? a????????s?? t?? d?a????t???? d??se??.

??????????

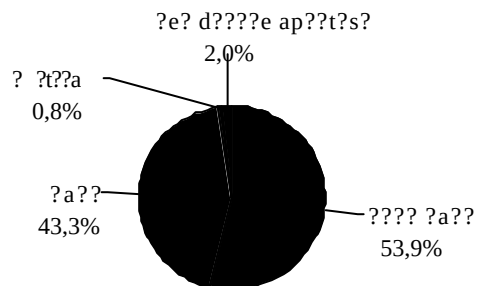
???????? 1: S?? ????? FISCALIS

		D	AT	B	DK	E	FIN	F	GR	IRL	I	LX	NL	PT	UK	SV	a????p?? ana?t?se??	? ? S ? S 2 2 2 S
p??t?s?		1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	15	
	1.1 ??? ??? ?ete ?e???? t? ???s?µ?t?ta t?? sep??a???? t?? p????µat?? Fiscalis;	3	3	3	3	3	4	3	4	3	3	3	4	4	3	0	14	3,29
?	2.1 ?d???sa? ta sep????a st? ?e?t???s? t?? ???s?? ?a? t?? ?ata???s?? t?? s?µpete???t?? ?s?? af??? e?d??? ?µata ?µes?? f?????a?;	3	3	3	3	4	3	3	4	3	3	3	1	3	3	3	15	3
?	2.2 ?d???a ? ta sep????a st?? p??sd???sp? s?µe?? epaf?? µe ???e? e????? d????se??;	3	4	4	4	3	4	3	4	3	4	4	4	3	3	0	14	3,57
?	2.3. ?d???s a? ta sep????a st?? p??sd???sp? t?? ????? d????t??? p?a?t??? st?? t?µa t?? ?µes?? f?????a?;	3	3	3	3	4	3	4	4	3	3	3	4	3	3	0	14	3,29
S	2.4 ?????? esa? ta sep????a ???a ap?te??spata e?t?? ap? a?t? p?? a?af????ta? a?t?t??; (?a? =1; ??? =0)	0	1	1	1	0	0	1	0	0	1	1	1	1	1	1	15	
?	3.1 ?et? ta sep????a st????e d??at? ?a d?ad???? st?? e???? d????s? ?? ???se?? se ??µata ?µes?? f?????a? p?? ap??t?sa? ?? s?µpet????te?;	2	4	3	2	2	3	3	4	3	3	3	2	3	3	3	15	2,87
?	3.2 ?et? ta sep????a, ???s?µp???sa? ?? s?µpet????te? ta a?a????spµ??a d??t?a ?ste ?a ep?te???e? ?a???te?? s??e???as?a µeta?? t?? e????? d????se??;	2	4	4	3	3	3	3	4	3	3	3	4	3	3	0	14	3,21
O	3.3 ?et? ta sep????a ?e?t????a? ?? µ???d?? e??as?a? t?? e????? d????s??;	2	4	2	2	3	2	3	3	3	3	3	3	2	2	4	15	2,73
?	3.4 ?et? ta sep????a, ?e?t????e ? s??t???sp?? µeta?? t?? ?p???es??? t?? e????? d????s??; (p.?. ? s??e???as?a µeta?? t?? f????????? ?a? te???e?a??? a???? st?? ?atap???µ?s? t?? ap?t?? p?? s?et???eta? µe t?? F ? ?)	2	3	2	1	2	2	2	3	3	4	2	1	2	2	0	14	2,21
S	3.5 ???ste ?ete ?t? ta sep????a ????? p???a?se? ???e? ep?pt?se?? e?t?? ap? a?t?? p?? a?af????ta? a?t?t???; (?a?= 1, ???= 0)	0	1	1	0	0	0	0	0	0	1	1	1	0	1	1	15	

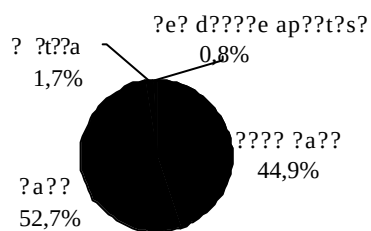
ap? 1 ???s?µ? ??? 4 p??? ???s?µ?

2: S O S O S S 2000 2001 S
 O G G S

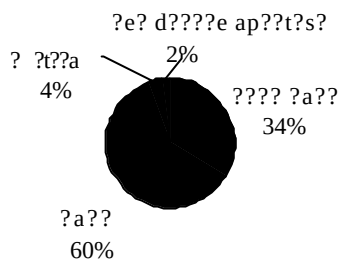
Ste?ete ?t? ? ep????? t?? ??µat?? ?a? t?? st????? t?? sep??a???? ?ta?:



Ste?ete ?t? ? p????t?ta t?? pa????s??se?? ?ta?:

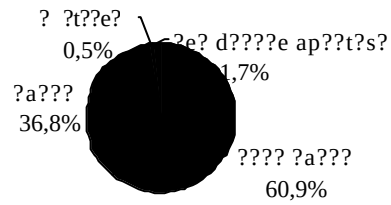


Ste?ete ?t? ? p????t?ta t?? s????t?s?? st?? ???µ??e?a ?a? st?? ?µ?de? e??as?a? ?ta?:

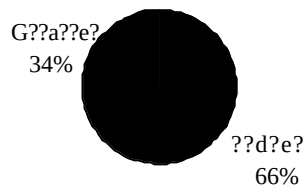


? ???????? 3: ? ?????S??S ?O? S??? ???????O? S?? S?? ?????? ??? 2000 ??? ???
 2001 S?? ?????? ? ?O????????G?? ?????G?S?S

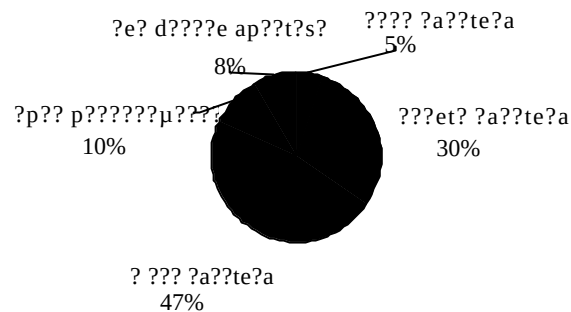
? ste?ete ?t? ?? ?p??es?e? t?? p???d??? ?a? t?? e?s???t?? t?? sep??a????
 ?a? t?? ?μ?d?? e??as?a? ?ta?:



?ata??μ? t?? s?μpete????t?? ?at? f ???



? ste?ete ?t? ese?? ? ? ?p??es?a sa? μp??e?te p???? ?a
 p????μß??ete ?a? ?a a?a?a??ptete pe??pt?se?? f???ap?f???? f???d?af????:



???????? 4: ??????G?S FISCALIS

		D	AT	B	DK	E	FIN	F	GR	IRL	I	LX	NL	PT	UK	SV	a???μ?? apa?t?se??	? ? S ? S ? ? ? S
p??t?s?		1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	15	
4.1 ??? ???ete ?e???? t? ???s?μ?t?ta t?? a?ta??a??? t?? p????μpat?? FISCALIS;		3	4	0	4	3	4	3	3	3	4	3	3	4	3	4	14	3,43
5.1 ?p?t?e?a? ?? a?ta??a??? st??? s?μpet????te? ?a ?ata??s??? ?a?te?a d??t?a e?d??? ??pata t?? ?uues?? f?????a?;		3	3	0	3	3	3	3	4	3	4	3	2	4	2	0	13	3,08
5.2 ???sd????sp?? ap? t??? s?μpet????te? st?? a?ta??a??? t??p?? ?e?t??s?? t?? μe??d?? e??as?a? (s?μpe??aμβa??μ???? t?? p??sd????sp?? ????? p?a?t????)		2	3	0	3	3	3	2	3	3	3	2	3	3	3	3	14	2,79
5.3. ?t?p?sp?? ap? t??? s?μpet????te? st?? a?ta??a??? t?? s?μe??? epaf?? (? d??t???) se ???a ???t? μ???, ta ?p??a μp????? ?a ?e?t??s??? t? d????t?? s??e??as?a μeta?? t?? f????????? p??es???		3	3	0	3	2	3	2	2	3	4	4	4	4	4	3	14	3,14
5.4 ??ste?ete ?t? ?? a?ta??a??? ep?fe?a? ???a ap?te??spata e?t?? ap? a?t? p?? a?af????ta? a??t???; (?a?=1, ???=0)		0	0	0	0	0	0	0	0	0	0	0	1	0	1	1	15	
6.1 ?et? t ?? a?ta??a???, d?ad????a? st?? e????? d????s? ?? ???se?? p?? ap??t?sa?? s?μpet????te?;		3	3	0	2	3	3	3	2	3	4	3	3	3	3	3	14	2,93
6.2 ?et? t ?? a?ta??a???, ?e?t????a? ?? μ????d?? e??as?a? t?? e????? d????s??;		2	3	0	2	2	3	2	2	3	3	2	2	2	2	3	14	2,36
6.3 ?et? t ?? a?ta??a???, ???s?μp?????a? ta s?μe?a epaf?? p?? e?t?p?sa?? s?μpet????te? ?ste ?a ?e?t??e? ? s??e??as?a μeta?? e????? d????se??;		3	3	0	1	2	3	2	2	3	3	3	4	2	4	3	13	2,92
6.4 ??ste?ete ?t? ?? a?ta??a??? e??a? ???e? ep?pt?se?? e?t?? ap? a?t?? p?? a?af????ta? a??t???;(?a= 1, ???= 0)		1	0	0	0	0	0	0	0	0	0	0	1	1	1	1	15	

ap? 1 ?a????? ???s?μ? ??? 4 p??? ???s?μ?

?????ete p?? t??a ?ata??e?te t?? ?????t??? ??μ??es?a ??a t??? ?μpes??
 f????? ?a??? ?a? t? d?????s? ?a? t?? efa?μ??? t?? se e????? ep?ped? st? ???t?? μ????? sa?
 ?a? st? ???t?? μ????? ?p?d????:

Category	Percentage
??et? ?a??te?a	53%
??? ?a??te?a	22%
??p?? p?????μ????	1%
??? ?a??te?a	23%

???????? 6: ??????G?S ??? ?????S????S

FISCALIS – ??ta??a??? a?? ???t?? μ???? (2000)

	p???t? e??μ???	de?te?? e??μ???	s?????
AT	1	24	25
BE	3	32	35
DE	2	36	38
DK	1	10	11
ES	1	38	39
FI		22	22
ER	6	49	55
UK	9	28	37
GR	1	21	22
IRL	3	14	17
IT	8	29	37
LUX		2	2
NL	4	22	26
PT	1	31	32
SE		30	30
S?????	40	388	428
	9.35%	90.65%	

FISCALIS – ??ta??a??? a?? ???t?? μ???? (2001)

	p???t? e??μ???	de?te?? e??μ???	s?????
AT	4	23	27
BE	5	30	35
DE	12	41	53
DK	3	7	10
ES	4	28	32
FI	8	19	27
FR	1	42	43
UK	6	21	27
GR	4	20	24
IRL	7	11	18
IT	3	10	13
LUX	8	2	10
NL	4	25	29
PT	6	21	27
SE	4	37	41
S?????	79	337	416
	18.99%	81.01%	

???????? 7: ?????????S???G??? FISCALIS

		D	AT	B	DK	E	FIN	F	GR	IRL	I	LX	NL	PT	UK	SV	a????μ?? apa?t?se??	? ? S ? S ? ? ? S
p??t?s?		1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	15	
1.1.??? ????ete ?e???? t? ???s?μ?t?ta t?? p???μe??? e?????? t?? p????μpat?? Fiscalis;		3	3	4	4	4	3	2	4	4	4	3	4	0	3	3	14	3.43
8.1 ????? st??? t?? p???μe??? e?????? e???a? ? epa???e?s? t?? e?????t?ta? ap? f????????? ?p??? t?? d???se?? t?? p???e????? ep???e???se??. ?s?? af??? t?? p???μe??? e???????? st??? ?p????? s?μpete???ate, ?e???e?te t? ? ? st???? a?t? epete????;		3	4	4	3	2	3	2	4	3	2	2	3	0	3	3	14	2.93
8.2 ?? p???μe??? ?e???? e???a? ?? ap?t?espa t? ?e?t???s? t?? ???s?? t?? s?μpete???t?? s?et??? μe t? ??μ?es?a se ??μata ?μpes?? f???????a?, t?? e?μ???e?a t?? ?a? t?? efa?μ??? t?? ap? ta d???f???a ???t? μ??? , ?d?a?te?a ?s?? af??? ta d???f???a s?st?μata ???st???? e?????? p?? ???s?μp?????a?.		3	3	3	3	4	3	3	4	3	4	3	3	0	3	4	14	3.29
8.3 ?? p???μe??? ?e???? ?d?sa? st??? s?μpet????te? t? d???at?t?ta ?a e?t?p?s??? s?μe?a epaf?? se ???e? e????? d????se??.		3	3	3	4	2	4	3	3	3	4	3	3	0	3	4	14	3.21
8.4 ?? p???μe??? ?e???? ?d?sa? st??? s?μpet????te? t? d???at?t?ta ?a a?a?a????? t??p??? ?e?t???s?? t?? p???s?p??? t??? μe???d?? e???as?a?, ?d??? de t?? μe???d?? ???st???? e?????? (s?μpe???μpa?μ???? t?? p???μ???? 22222 n2a2t2222).		2	3	2	3	3	3	2	3	3	4	2	2	0	2	4	14	2.71
8.5 ?? p???μe??? ?e???? ?d?sa? st??? s?μpet????te? t? d???at?t?ta ?a a?a?a????? μ?sa ?e?t???s?? t?? t???p?? a?ta?a??? p????f????? μeta?? t?? 22at22 μe222		3	4	3	3	2	3	2	2	4	4	2	2	0	3	3	14	2.86
8.6 ?ste?ete ?t? ?? p???μe??? ?e???? ep?fe?a? ?a? ???a ap?te???spata e?t?? ap? a?t? p?? a?af????ta? a?t?t???; (2a?=1, 2??=0)		0	0	1	0	0	0	0	0	1	0	0	1	0	1	1	15	
9.1 ?et? t??? p???μe??? e??????, st????e d???at? ?a d?ad????? st?? e????? d?????s? ?? ???se?? p?? ap???t?sa? ?? s?μpet????te? ?s?? af??? t?? ?μpes? f222222a;		3	3	3	2	3	3	1	2	3	4	2	0	0	2	3	12	2.83
9.2 ?et? t??? p???μe??? e??????, ?e?t????a? ?? d?ad???as?e? e?????? p?? a??????e? ? e????? d????s?;		1	2	3	2	2	2	1	3	3	3	2	3	0	2	3	14	2.29
9.3 ?et? t??? p???μe??? e??????, ???s?μp?????a? ta s?μe?a epaf?? p?? e?t?p?sa? ?? s?μpet????te? ?ste ?a ?e?t???e? ? s???e???as?a μeta?? e????? d????se??;		3	3	3	1	3	3	1	2	3	3	2	4	0	2	4	14	2.64
9.4 ?et? t??? p???μe??? e??????, a?a???f???a? d???se?? ?ste ?a d?e???????e? ? a?ta?a?? p????f????? μeta?? ??at?? μe???;		1	3	3	3	2	2	1	3	3	3	0	3	0	2	0	12	2.42
9.5 ?et? t??? p???μe??? e??????, ? e????? d?????s? t??p?μ???se t?? d?ad???as?e? t?? ?at? t???p?? ?ste ?a s???e?t?μ???ta? ?a?te?a ?? a????e? t?? ??????μ???? f????? (s?μpe???μpa?μ???? t?? ap???ste?s?? 22 d2at2n2se22)		1	2	3	1	2	2	1	2	3	2	2	0	0	2	0	12	1.92
9.6 ?t?μ?te ?t? ?? p???μe??? ?e???? e???a? ?a? ???e? ep?pt?se?? e?t?? ap? a?t?? p?? a?af????ta? a?t?t???; (?a? = 1, ??? = 0)		0	0	1	0	0	0	0	0	1	0	0	1	0	0	0	15	

ap? 1= ?a????? ???s?μ? ??? 4=p??? ???s?μ?

???????? 8: ????T??S ???????O? ???G?O? ??? ?????G?T???? ?? 1998 ??? ??
1999

????μ?? p????ue??? e?????? p?? d?e?e?????a? t? 1998

????t?? u?????	????u?? p??t?se??	F ? ?	??d???? f???? ?ata??? ?s??	????u?? s?uete????t ??
??st??a	0	0	0	2
??????	2	1	1+1	3
?a??a	1	1	0	6
F ???a?d?a	2	1	1+1	1
Ga???a	1	0	1	6
Ge?ua??a	2	2	0	9
????da	0	0	0	1
???a?d?a	0	0	0	1
?ta??a	0	0	0	7
????euß?????	0	0	0	3
??t? ???e?	2	2	0	7
???t??a??a	0	0	0	2
?spa??a	1	1	0	4
S???d?a	1	1	0	3
???u??? ?a s??e??	1	1	0	8

1+1: F?? & ??d???? f???? ?ata????s??.

????μ?? p????ue??? e?????? p?? d?e?e?????a? t? 1999

????t?? u?????	????u?? p??t?se??	F ? A	??d???? f???? ?ata??? ?s??	????u?? s?uete????t ??
??st??a	0	0	0	2
??????	1	1+1	0	4
?a??a	1	1	0	2
F ???a?d?a	1	1	0	2
Ga???a	1	1	0	7
Ge?ua??a	3	3	0	6
????da	0	0	0	1
???a?d?a	0	0	0	2
?ta??a	1	1	0	3
????euß?????	0	0	0	2
???a?d?a	0	2	0	8
???t??a??a	0	0	0	0
?spa??a	0	1	0	3
S???d?a	1	0	1	3
???u??? ?a s??e??	1	1+1	0	5

1+1: F?A & ??d???? f???? ?ata????s??.

? ??????? 9: ? ?T??S ??????O? ???G?O? ??? ?????G?T???? ?? 2000 ??? ??
2001

????μ?? p???μe??? e????? p?? d?e?e?????a? t? 2000

????t?? μ????	????μ?? p??t?se??	F ? ?	? ?d???? f ????? ?ata????	? ????μ?? s?μuete????t??
? ? st ? ?a	0	0	0	2
??????	2+1*	2	1+1	6
?a??a	0	0	0	4
F ???a?d?a	1	1	0	6
Ga???a	3	3	0	5
Ge?μa??a	2	2	0	13
????da	0	0	0	1
???a?d?a	0	0	0	3
?a??a	0	0	0	8
????euß????	0	0	0	2
? ? t ? ? ? e ?	1*	1	0	9
???t??a??a	0	0	0	2
?pa??a	0	0	0	6
S???d?a	1	1+1	0	3
???μ??? ? a s ??e??	6	6	0	6

* ?a p??ste?e? ? p??tas? t?? B ?a? t?? NL.
1+1: F?? & ??d???? f???? ?ata????s??.

????μ?? p???μe??? e????? p?? d?e?e?????a? t? 2001

????t?? μ????	????μ?? p??t?se??	F ? ?	? ?d???? f ????? ?ata????	? ????μ?? s?uete????t??
? ? st ? ?a	0	0	0	1
??????	3	2+1	1	4
?a??a	0	0	0	1
F ???a?d?a	0	0	0	0
Ga???a	0	0	0	6
Ge?μa??a	1	1	0	5
????da	0	0	0	0
???a?d?a	0	0	0	3
?a??a	1	1	0	3
????euß????	0	0	0	1
? ? t ? ? ? e ?	1	1	0	6
???t??a??a	0	0	0	2
?pa??a	1	1	0	4
S???d?a	0	0	0	3
???μ??? ? a s ??e??	1	1+1	0	6

1+1: ??e???? s?et??? ue t?? F?? ?a? t??? e?d????? f????? ?ata????s??.

???????? 10: ????T??S ????????O? ???G?O? ??? ?????T???? ??2002

????t?? μ????	????μ?? p??t?se??	F ? ?	? ?d???? f???? ?ata????s ??	????μ?? s?μpete???t??
??st??a	0	0	0	1
??????	0	0	0	0
?a??a	0	0	0	3
F??a?d?a	0	0	0	0
Ga??a	0	0	0	3
Ge?ua??a	1	1	0	2
????da	0	0	0	1
??a?d?a	1	1	0	1
?ta??a	0	0	0	2
????eu&?????	0	0	0	1
??t? ???e?	1	1	0	3
??t??a??a	0	0	0	1
?sna??a	1	1	0	1
S???d?a	0	0	0	1
???μ?? ?as??e??	0	0	0	3

1+1: ??e???? s?et??? pe t?? F?? ?a? t??? e?d????? f????? ?ata????s??.

11: FISCALIS ??? O????S ???S??S

at??t? Fiscalis

		D	A	B	DK	E	FIN	F	GR	IRL	I	LX	NL	PT	UK	S	a???? apa?t?se ??	??S??S ??S
??????S??S	???f??sa? = 1 ?e? e??f??sa? = 0	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	15	
??S???	10.1 ??? ???ete ?e???? t? ???s?μ?t?ta t?? d??se?? ?at?t?ts?? t?? n????uat?? Fiscalis?	3	4	3	3	2	3	1	4	3	4	3	2	0	3	0	13	2,92
? ? ? ? O S ? S	11.1 Te??e?te ?t? ?? d??se?? ?at?t?ts?? t?? p????μpat?? Fiscalis ?d??sa? se ?e?t?ts? t?? d?a?es?μ?t?ta? t?? ?at?t?ts?? p?? p??te??eta? st?? ?pa?????? t?? e????? d????s?? (d?μ????a e??? ????? ?μ? ?at?t?ts??, p??s?as? st?? ?at?t?ts? t?? ????? ?at?? μe???, p????ta ??p.);	0	3	2	2	2	1	1	3	3	3	2	1	0	2	0	12	2,08
	11.2 Te??e?te ?t? ?? d??se?? ?at?t?ts?? t?? p????μpat?? Fiscalis s???a? st? ?e?t?ts? t?? ???se?? s?et??? μe e?d?? ??uata t????a?	2	2	3	2	3	1	1	3	3	3	2	2	0	3	0	13	2,31
	11.3 Te??e?te ?t? ?? d??se?? ?at?t?ts?? t?? p????μpat?? Fiscalis ep?fe?a? ?e?t?ts? ?? p??? t? ???s? t?? ???s???? e??a?e??? ap? t??? ?pa?????? t?? ?n??es?a? sa? -	0	4	3	0	2	1	1	0	2	4	1	1	0	3	0	11	2,00
	11.4 ?t?μ?te ?t? ?? d??se?? ?at?t?ts?? e??a? ???e? ep?pt?se?? e?t?? ap? a?t?? p?? a?af????ta? a?t????; (?a? = 1, ??? = 0)	0	1	0	1	0	0	0	0	0	1	0	0	0	1	0	14	0,29

ap? 1 (?a????? ???s?μ?) ??? 4 (p??? ???s?μ?)

???te???? d??se?? : sep????a Fiscalis 2000 ?a? 2001

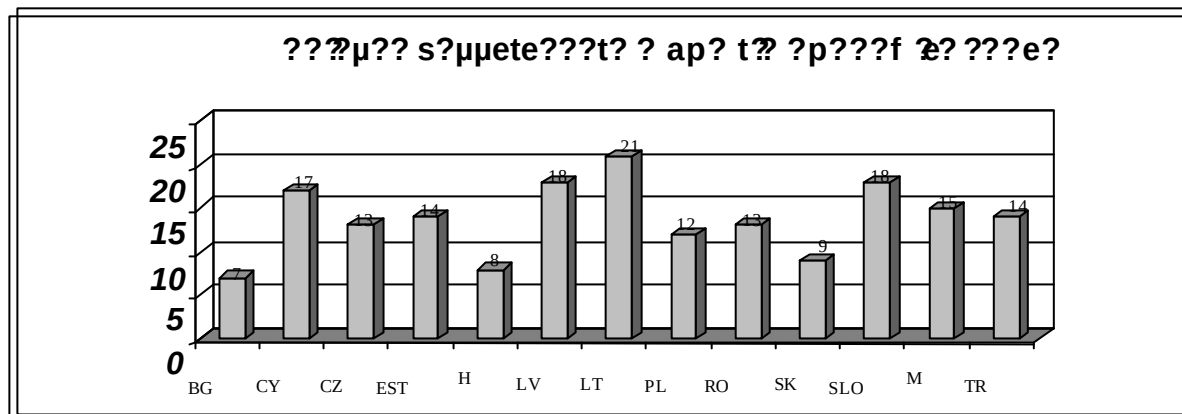


Figura 12: Evoluția contribuției la PIB a sectorului de servicii în perioada 1990-2001

Sursa: Serviciul de Statistică, 2002

Figura 12 prezintă evoluția contribuției la PIB a sectorului de servicii în perioada 1990-2001.

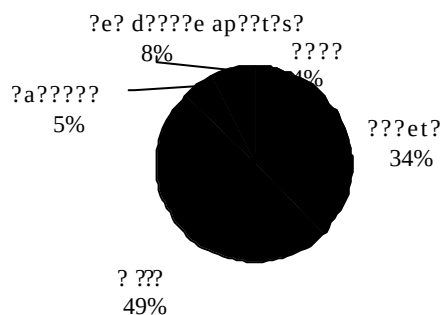
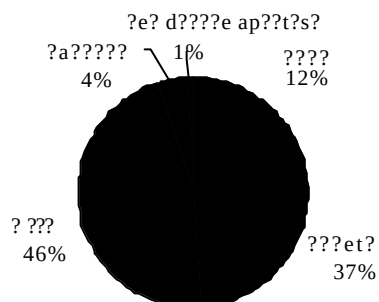


Figura 13: Evoluția contribuției la PIB a sectorului de servicii în perioada 1990-2001

Figura 13 prezintă evoluția contribuției la PIB a sectorului de servicii în perioada 1990-2001.



???????? 13: ????G??S ??? FISCALIS S??? ???? ?S ?????F????S

S??d?a / ? t ?	1998	1999	2000	2001	2002	S?????	% t ?? S???????? p????p????sµ?? t?? Fiscalis
CCN/CSI (50 % Fiscalis - 50 % ? e ? ?? e ?)	2.182.687	6.033.857	4.336.042	4.672.356	6.576.530	23.801.472	
??sa d'a?e???s?? (50 % Fiscalis - 50 % ?e???e?a)	-	124.627	476.406	344.175	129.500	1.074.708	
Tempo	-	124.627	476.406		129.500	730.533	
PSO	-	-	-	344.175	-	344.175	
Fiscalis (e? ?? CCN CSI ? µ ? d?a?e???s??)	850.407	944.286	880.925	1.730.851	1.796.723	6.203.192	
?e??t? EMCS	580.925	-	-	-	-	580.925	2,96%
FITS	269.482	944.286	880.925	1.655.851	1.796.723	5.547.267	28,27%
SIPA	-	-	-	75.000	-	75.000	0,38%
S????? Fiscalis (s?µpe???µµ?µ???? µ????? 50 % t?? CCN/CSI ?a? t?? µ?s?? d?a?e???s??)	1.940.162	4.116.675	3.249.692	5.163.120	5.153.010	19.622.659	

15: G S ? ? ? S O ? O ? O ? S
 G S S ? ? S G S O ? T O ? S S O S O ? O ?
 S S O ? ? ? T S ? ? ? S ? ? G S
 FISCALIS

p?de??te se p???? ?a?μ? s?μf??e?e μe t?? pa?a??t? p??t?se??, ???s?μp????ta?
 ?a?μ??????? ????μa?a ap? t? 1 (s?μf??? ap????t?) ??? t? 5 (de? s?μf??? ?a?????).

S?et??? μe t?? e??at?stas? ?a?t?? a??pt??? st? ???t?? μ???? sa? t?? s?st?μ?t?? p?? s?et????ta? μe t? p????aμμa Fiscalis	????μ?? apa?t?se??	? ?s?? ????
A. ?? ??? μ???? sa? a?a?????e? t?? a????? ?a? desue?eta? ?s?? af ??? t?? e??at?stas? t?? s?st?μ?t?? se e????? ep?ped? ?p?? p??β??pe?? ????? p??d?a??af ?	10	1,75
B. ?? ?????d????aμμa e??at ?stas?? t??s ?a? μ?t?? e? ?a? ?ea??st??	10	2,50
G. ?a???eta? epa???? ?at??t?s?	10	2,25
?. ?a???eta?epa???? β????e?a	10	2,05
E. ? p????t?ta t?? a?a???? ?a?/? t?? p??d?a?af?? ?s?? af??? t?? e??at?stas? ?a? t?? a??pt??? t?? s?st?μ?t?? e??a? epa????.	10	1,95
S?. Saf ?? ?a?ta?e?a ep?????? ?a μeta?? t?? ???pa???? ?p ????p?? ?a?t?? ???t??? μ????? sa? ?s?? af ??? t?? e??at?stas?	10	2,15
?. ?p????e?a d?a??s?μ?? d?μ?s????μ???? p???? se e????? ep?ped?	9	2,50
H. ?p??e?a a????p???? p???? p?? μp????? ?a af?e????? sta s???d?a a?t? se e????? ep?ped?	9	2,78
T. ?a???? ?at?????? te?????? ?a? ap? t? ???t?? μ???? sa?	10	2,55
?. ?a a?a??a? ?μ???? μ?sa ?a t? ?e?????a t?? s?st?μ?t?? e??a? ?????? p??t?ta? ?a? d?at??e?ta? ???a??a	10	2,25
?? ?a?a??a?e? d????t??? d?at??e?? ?a t? ?e????a t?? s?st?μ?t?? e??a? ?????? p????t?ta? ?a? d?at??e?ta? ???a??a	10	2,10
?? ???at?t?ta d?a?e?t????t?ta? μe ta ?f ?t?μe?a s?st?μata ?p ????f ??a???	9	1,94
S?et??? μe t? ?e?????a st? ???t?? μ???? sa? t?? s?st?μ?t?? p?? s?et????ta? μe t? p????aμμa Fiscalis		
?G. ?pa???? β????e? e? μ????? t?? ???pa???? ?p?t??p?? ?at? t? ?e?????a	10	2,30
?? ?pa??? st? ???t?? μ???? sa? s?st?μ?t?? p?? e??a? e????a st? d?a?e???s?	10	2,50
S?et??? μe t? s??e??as? t?? ???t?? μ???? sa? μe ???a ???t? μ???		
?? ? ???pa??? ?p?t??p? p??te??e? epa??? a??μ? e??a???? ?a t?? a?ta??a?? e?d?af e????s?? p????f ????? μeta?? t?? ???t?? μ???? sa? ?a? ????? ?at?? μe??? s?et??? μe t?? e??at?stas? ?a?t?? a??pt??? t?? s?st?μ?t??	10	2,70
?S?. ??ta?t???? s?s???e?? μeta?? t?? ???t?? μ???? sa? ?a? ????? ?at?? μe??? (p.?. ?? ?μ?de? e??as?a?) sa? pa????? e?d?af ?????se? p????f ???e?	10	2,45

???μat????a

1 = S?μf??? ap??? ??

5 = ??af?? ap???t ??

??s?? ???<=2,0

? ?s?? ??? μeta?? 2 ?a? 2,5

? ?s?? ??? >2,5

16: G S ? ? ? S O ? ? ? O ? ? S ? ? ? S O ? ? ? F ? ? O ? ? ? S S ? ? ? FISCALIS

apβta? p t? a e t? t t? μ sa, p a e te t? p t ta t? p f ? p pa ta pa a t? s st mata;

p de te se p βa μ s μ f e te μe t? pa a t? p t se, s μ p ta βa μ ? ? μa a ap t 1 (s μ f ap t) t 5 (de s μ f a).

Fiscalis	S st μa				
	VIES	SCADCform 2001	SEED	EWSE	MVS
A. a a t? μ e ? a a t ? p f e? ap t ? p e e a t ta t d sa t? μ ? p ap t sa? s ?	18	21	22	10	20
	7	8	10	3	5
	2,57	2,63	2,20	3,33	4,00
B. a a t? μ pa ? a a t ? e p f e? ap t ? p e e a t ta t d sa t? μ ? p ap t sa? s ?	21	22	20,5	10	19
	7	8	10	3	5
	3,00	2,75	2,05	3,33	3,80
G. p f e p pa ta a t? μ e a? a Be a ? μ ? p ap t sa? s ?	18,3	18	15	7	15
	7	8	9	3	5
	2,61	2,25	1,97	2,33	3,00
S ? μ s ?	2,73	2,54	1,97	3,00	3,60

μat a

1 = S μ f ap t ?

5 = a f a p t ?

s ? <=2,0

s ? μeta ? 2 a ? 2,5

s ? >2,5

17: G?S? ? ?S ?O? ?O? ?O? ?S
S ?O? F?O? ? ?S?S? FISCALIS

a s?st?µata p?? a?apt????a? st? p?a?s?? t?? p????µuat?? Fiscalis pa?????
st? ???t?? µ???? sa? p????f???e? s?et??? µe t?? d????se??, t??? f???????µ????,
t??? f??????????? s???te?est?? sta d???f???a ???t? µ???, t? ??µ???es?a ?a? t??
e?d????t??? p???se?? a?a???

? ? a?????e?e t?? p????t?ta t?? p????f???? p?? pa?????? ta s?st?µata a?t?
st? ???t?? µ???? sa? ?auß????ta? ?p??? t??? e??? ?????? st????? t??
p????µuat??:

ap???ste?s? ?a? e?s?????spu?? t?? ??µ???es?a?

µ???µ???f? efa?µ??? t?? ??µ???es?a?

e?s?s?s? t?? d????t??? s???e??as?a?

?atap???µ?s? t?? ap?t??;

- (1) ?a????ta? ??e? ??apa?a?t?te? p????f???e?
- (2) ?a????ta? s?ed?? ??e? ?? apa?a?t?te? p????f???e?, a??? µp????? ?a ??????
ße?t???se??
- (3) ?e? pa????ta? ??e? ?? apa?a?t?te? p????f???e?.
- (4) ? ? p????f???e? p?? pa????ta? de? e??a? ???s?µe?

????t?ta t?? p????f???? p?? pa?????? efa?µ???? Fiscalis		
S?st?µata (s?µpe???auß????ta? ?? ??????) ?a??? e?????? s???st? s e?)		
	µ?? apa?t?se??	? ?s?? ????
S?st?µata ?a t?? F??		
A. VIES (V.A.T Information Exchange System)	9	2,00
B. VIES – CLOForms – F??	6	3,17
S?st?µata ?a t??? e?d????? f ?????? ?ata????s??		
G. SEED (System for Exchange of Excise Data)	12	1,63
? . EWSE (Early Warning System for Excise)	17	0,53
E. MVS (Movement Verification System)	18	0,61

µ?s?? ????≤2
µ?s?? ????µeta?? 2 ?a?2,5
µ?s?? ????>2,5



**18: G?S? ?O? ?F???GO? ??? S????????? ? ? ? F ? ?
 ??? ?S ????T????S ?O? «? ?????O? G?F??O? S????S??? (CLO)»**

**p?de??te e?? ?? p??t?se?? p?? a?af????ta? st?? p??a?a p?? a??????e?
 efa?µ????ta? ? ??? sta s?st?µata p?? ???s?µ?p??e?te st ? ???t?? µ???? sa?.**

p?de??te se p???? ?a?µ? s?µf???e?e µe t?? pa?a??t? p??t?se??, ???s?µ?p????ta?
 ?a?µ???????? ????µa?a ap? t? 1 (s?µf??? ap????t??) ??? t? 5 (de? s?µf??? ?a??????).

S?u?st?? st????	????µ?? apa?t?se??		??s?? ????	
	Vies	SCACform 2001	Vies	SCACform 2001
A. ?a s?st?µata a??????? t?? ap?te?esuat????t?ta t?? e?????? d?????t???? d?ad??as???	11	8	1,73	1,88
B. ?a s?st?µata ?e?t????? t? s??e??as?a ?a? t?? a?ta??a?? p????? ???? µeta?? t?? f ?????????? a????? t?? d?af ???? ?at?? ue???	11	8	1,36	1,50
G. ?a s?st?µata d?asf a??????? t?? ap???ste?s? t?? e?sp?a??? t?? f?????	10	8	2,50	2,50
?. ?a s?st?µata ?p?st??????? ap?te?esuat??? t?? ?atap???u?s? t?? ap?t??	11	8	2,00	1,75
E. ? ?p????s? t?? a?a???? ?p?st????eta? ap? ?ate????t??e? ??auu?? ?a? ?at??t?s?	10	8	2,35	3,00
S?. ? d?a?es?µ?t?ta t?? st???e??? ?a? t?? s?st?u?t?? e??a? epa????	11	8	2,45	2,50
?. ?a st???e?a e??a? ??? se t?t??? ?a?µ? ?ste ? d????s? sa? ?a up??e? ?a ta ?e??e? a???p?sta.	11	8	3,00	1,75
H. ?? ?d???? ???s?? e??a? ?a??s?ed?as?l???? ?a? ?e?t????? t? ???s?u?p????s? t?? p????auu?t??	10	7	2,70	2,57
I. ? p????t?ta t?? uet?f?as?? e??a? ??a??p????t??	5	4	2,00	2,00
?. ? d????s? sa? ?aµ?e? ?at????? a?at??f ?d?t?s? (feedback) ?s?? af ??? ta e?d? t?? sfa?µ?t?? p?? a?a?a??pt??ta? µet? t?? e??????? t?? ded?µ????.	10	7	2,50	2,00
?? ? ?????? a?tap????s?? e??a? ??a??p????t??	11	7	1,64	2,86
?? ? p??s?bas? st? s?st?ua e??a? e?????	11	7	1,45	1,43
?G. O? d?epaf?? ep?t??p??? t?? ?et? ?e??a se ded?u??a	11	6	1,91	2,50
			2,12	2,17

???µat????a

1 = S?µf??? ap????t??

5 = ??af??? ap????t ??

? ?s?? ???? <=2,0

??s?? ???? µeta?? 2 ?a? 2,5

??s?? ???? >2,5

*?p?de??te e?? ?? p??t?se?? p?? a?af????ta? st?? p??a?a p?? a??????e?
efa?μ????ta? ? ??? sta s?st?uata p?? ???s?μp??e?te st ? ???t?? μ???? sa?.*

S?µß??? st??? st?????	SEED	EWSE	MVS	SEED	EWSE	MVS
A. ?a s?st ?µata a??????? t?? ap?te?esuat ???t? a t?? e????? d?? ???t??? d?ad???as???	12	9	10	2,50	2,33	2,10
B. ?a s?st ?µata ße?t ?????? t? s??e???as?a ?a? t ? a?ta??a?? p????f??? ?µeta?? t?? f?????????? a???? t?? d?af???? ?at?? ue???	11	9	10	2,36	2,56	1,90
G. ?a s?st?µata d?asf a??????? t?? ap???ste?s? t?? e?sp?a?? t?? f ? ????	11	8	9	2,64	2,50	2,11
?. ?a s?st?µata pa??????? ap?te?esuat??? ?p?st????? st?? ?atap???µ?s? t?? ap?t??	12	9	10	2,33	2,33	2,30
E. ? ???p???s? t ?? a?a???? ?p?st ???eta?ap? ?ate????t???e? ??aµ?? ?a? ?at??t?s?	11	8	9	2,91	3,00	2,78
S?. ? d?æs?ß?t?ta t?? st?te??? ?a?t?? s?st?µ?t?? e??a?epa????	12	9	10	3,17	3,00	2,40
?. ?a st???e?a e??a? ???? se?t??? ßa?µ? ?ste ? d?????s? sa? ?a µp???e? ?a ta ?e???e? a???p?sta.	12	9	10	3,42	2,44	2,30
H. ?? ?d???? ???s?? e??a? ?a?ßsed?asµ???? ?a? ße?t????? t? ???s?µ?p???s? t?? p????aµµ?t??	10	6	8	3,00	3,50	3,00
T. ? p???t?ta t?? µet?f?as?? e??a? ??a?p???t??.	9	6	7	2,22	2,50	2,29
?. ? d?????s? sa? ?aµß???e? ?at?????? a?at???f?d?t?s? (feedback) ??a ta e?d? t?? sfa?µ?t?? p?? a?a?a???pt?ta? µet? t??? e??????? t?? ded?u????.	10	5	7	3,70	2,80	2,57
K. ? ?????? a?tap????s?? e??a? ??a?p???t ???	10	6	9	2,20	2,17	2,44
?. ? p??sßas? st? s?st?ua e??a? e?????	11	7	9	2,00	3,00	2,22
M. ? ?d æf?? ep?t?p??? t?? ??et ? ??e??a se ded?u??a.	9	6	8	2,44	2,83	2,50
		??s?? ?????		2,68	2,69	2,38

??s?? ????>2,5

20: **G S ? ? ? ? ? S ? O ? S ? ? ? ? ? O ?**
T ? ? ? ? S ? ? ? ? G ? ? ? ? S FISCALIS

??t?se??

?a??tete s?st?ua pa?a??????s?? t?? ??s?μp???s?? t?? s?st?μt?? p????f ??????,
 me ??a ??a s?????ete ta?t??? stat?st??? st???e?a s?et??? me t? ??s?μp???s? t?? e?
 ??? s?st?μt??;

?p?de??te s?me????ta? ??a? sta??? st? st??? «?a?a??????s?» t?? pa?a??t? p??a?a
 e?? pa?a?????e?te ? ??? t? ??s?μp???s? t?? s?st?μt?? p?? a?af????ta? ?a?, se
 pe??pt?s? ?atafat???? ap??t?s??, e?? ? pa?a??????s? a?t? e??a? ta?t??? (s??e???
 pa?a??????s? se ep?ped? s?st?mat?? ?a? ta?t??? ?p?ß??? e???se??) ? a? s?μßa??e?
 μ???? se e?d???? pe??pt?se?? (??? ta?t??? ?p?ß??? e???se??).

G?a ??a ta s?st?uata p?? pa?a?????e?te ? t?? ?p???? ?ete saf? a?t????? ?s?? af ???
 t? ??s?μp???s? t???, ?a?a?t???ste t? s????t?ta me t?? ?p??a ??s?μp????ta?
 s?me????ta? ??a? sta??? se μ?a ap? t?? ep????? p?? p??te????ta? st? st???
 «S????t?ta».

???? ? ?p????? st? ???t?? μ???? sa? ??μ??? ? d????t??? ?p????s? ?a
 ???s?μp???? ta s?st?uata a?t?; (s?me???ste ??a? sta??? st? st??? «?p????s?»)

?pa?t?se??

S?st?uata	?a?a??????s?			S????t?ta					?b????s?	
	?	t a ?	? p a e ?	? ? ? d ? μ ? p ? t e ?	S e e ? s s a t ? ? d ? ? ? ?	? e ? ? s t ? ? a s ? a ?	S ? ? ? ?	? p a ? a ? t ? t ?	? ? ?	? a ?
S?st?uata F??										
A. VIES (V.A.T Information Exchange System)	2	6	2	0	0	1	3	4	1	8
B. VIES – CLOForms – F??	1	5	2	0	0	1	3	2	2	5
S?st?uata e?d???? f ???? ?ata????s??										
G. SEED (System for Exchange of Excise Data)	2	4	2	0	0	0	6	1	1	7
? EWSE (Early Warning System for Excise)	1	4	1	0	1	0	4	0	3	3
E. MVS (Movement Verification System)	0	7	0	0	1	0	4	1	2	5
????μ?? s?st?μt??	6	26	7	0	2	2	20	8	9	28
????μ?? s?st?μt?? p?? e??f ??sa? ?p??? st? e??t?uat??????	39	39	39	32	32	32	32	32	37	37
??s?st?	15%	67%	18%	0%	6%	6%	63%	25%	24%	76%

? ? ? ? ? ? ? ? 21: ? ? ? ? ? ? G ? S ? ? ? S ? ? ? ? ? ? ? ? ? S ? O ? S ? S ? ? ? ? ? ? O ? ? ? ? ? ? ? O ? ? ? ? S ? ? ?
 ? ? ? ? ? ? ? G ? S ? ? ? ? ? F ? ? ? O ? ? ? ? ? ? S S ? ? ? ? ? ? ? ? ? ? S S ? ? S ? ? ? ? ? S ? ? ? S ? ? S ? ? ?
 ? ? ? G ? ? ? ? ? ? S FISCALIS

