

II

(Non-legislative acts)

REGULATIONS

COMMISSION DELEGATED REGULATION (EU) 2022/2300

of 30 August 2022

supplementing Regulation (EU) 2021/847 of the European Parliament and of the Council with provisions on the establishment of a monitoring and evaluation framework for the Fiscalis programme for cooperation in the field of taxation

THE EUROPEAN COMMISSION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to Regulation (EU) 2021/847 of the European Parliament and of the Council of 20 May 2021 establishing the 'Fiscalis' programme for cooperation in the field of taxation and repealing Regulation (EU) No 1286/2013 ⁽¹⁾, and in particular Article 14(2) thereof,

Whereas:

- (1) The indicators to report on the progress of the Fiscalis programme as established by Regulation (EU) 2021/847 ('the Programme') towards the achievement of the specific objectives set out in Article 3(2) of that Regulation are listed in Annex II to the Regulation.
- (2) The indicators listed in Annex II to Regulation (EU) 2021/847, while suitable for the purpose of annual monitoring of the performance, do not sufficiently enable a comprehensive monitoring and evaluation of the Programmes' activities and results in achieving its specific objectives. Therefore, additional indicators should be laid down as part of the monitoring and evaluation framework. Those additional indicators should measure the outputs, results and impacts of the Programme.
- (3) To ensure that data for monitoring and evaluating the Programme are collected efficiently, effectively and in a timely manner, proportionate reporting requirements should be imposed that avoid double reporting and minimise administrative burdens.
- (4) In order to ensure alignment with the start of the reporting period linked with the Programme's monitoring and evaluation framework, this Delegated Regulation should apply retroactively, from 1 January 2022,

HAS ADOPTED THIS REGULATION:

Article 1

Monitoring and evaluation framework indicators and reporting requirements

1. When monitoring and evaluating the Programme in accordance with Article 14 and 15 of Regulation (EU) 2021/847, the following indicators shall be used as part of the monitoring and evaluation framework:

- (a) the indicators set out in Annex II to Regulation (EU) 2021/847;
- (b) the indicators set out in the Annex to this Regulation, which measure the outputs, results and impacts of the Programme.

⁽¹⁾ OJ L 188, 28.5.2021, p. 1.

2. The indicators referred to in paragraph 1 shall be measured annually, except the impact indicators referred to in points (1)(a) and (3) of the Annex to this Regulation which shall be measured every 2 years and as part of the interim and final evaluations, in accordance with Article 15 of Regulation (EU) 2021/847.
3. When required by the Commission, the recipients of the Programme funds shall provide the Commission with data and information related to the indicators referred to in paragraph 1, relevant for the purpose of contributing to the monitoring and evaluation framework.

Article 2

Entry into force and application

This Regulation shall enter into force on the third day following that of its publication in the *Official Journal of the European Union*.

It shall apply from 1 January 2022.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels, 30 August 2022.

For the Commission
The President
Ursula VON DER LEYEN

ANNEX

List of additional indicators with regard to the Fiscalis Programme monitoring and evaluation framework referred to in Articles 14 and 15 of Regulation (EU) 2021/847**A. Output indicators**

- (1) Development of the common components of the European Electronic Systems (EES):
 - (a) number of information technology (IT) projects in initiating phase;
 - (b) number of IT projects in executing phase;
 - (c) proportion of IT projects whose actual cost is as planned;
 - (d) proportion of IT projects with 'green' status in line with the requirements provided for in the Multi-Annual Strategic Plan for Taxation (MASP-T).
- (2) Delivery of the common components of the EES:
 - (a) number of IT projects released to production as required under Union law;
 - (b) proportion of the common components of the EES delivered according to the MASP-T's timeline;
 - (c) number of revisions made to the timelines for delivery of the common components of the EES.
- (3) Reliability of the EES (capacity of the Common Communication Network).
- (4) Reliability of IT support services:
 - (a) proportion of 'incident' tickets resolved on time;
 - (b) user satisfaction with the support services provided.
- (5) Level of capacity building support provided through collaborative actions (quality of the collaborative actions).
- (6) Degree of awareness of the Programmes.

B. Results indicators

- (1) Level of coherence of tax legislation and policy and their implementation (contribution of new common components of the EES to facilitating coherent implementation of Union law and policy).
- (2) Use of key EES aimed at increasing interconnectivity and exchanging information (number of system-to-system messages exchanged).
- (3) Level of operational cooperation between national authorities:
 - (a) contribution of new common components of the EES to facilitation of operational cooperation between national authorities;
 - (b) number of active users on the online collaboration platform;
 - (c) number of interactions on the collaborative platform;
 - (d) user satisfaction with the online collaboration platform.
- (4) National authorities' operational performance:
 - (a) contribution of new common components of the EES to improving the operational performance of national authorities;
 - (b) contribution of collaborative and human competency actions' outputs to improving operational performance of national authorities.

C. *Impact indicators*

- (1) Evolution of the protection of the financial and economic interests of the Union and Member States:
 - (a) estimated value added tax gap;
 - (b) contribution of administrative cooperation to protecting the financial interests of Member States.
 - (2) Contribution to enhancing the functioning of the internal market (number of pre-infringement and infringement cases in relation to taxation).
 - (3) Evolution of Union competitiveness and fair competition within the Union (pre-filing of tax returns or assessments).
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