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REPORT FROM THE COMMISSION TO THE EUROPEAN PARLIAMENT, THE COUNCIL, THE EUROPEAN ECONOMIC AND SOCIAL COMMITTEE AND THE COMMITTEE OF THE REGIONS

on the interim evaluation of the Fiscalis programme for cooperation in the field of taxation for 2021-2027

{SWD(2026) 9 final}

1. Introduction

The Fiscalis programme is one of the principal cooperation initiatives to support the implementation of European Union taxation policy. It helps Member States to develop and run major trans-European information technology tax systems. The programme provides a framework for improving the functioning of the internal market by enhancing cooperation between participating countries, their tax authorities and officials. It supports the implementation of EU law in the field of taxation and the fight against tax fraud, tax evasion and aggressive tax planning by exchanging information, supporting administrative cooperation and boosting participating countries' administrative capacity.

The Fiscalis programme was set up by Regulation (EU) 2021/847 of the European Parliament and of the Council of 20 May 2021 establishing a programme for cooperation in the field of taxation (hereinafter: 'the Programme Regulation'). In compliance with Article 15(2) of the Programme Regulation, the Commission is required to carry out an interim evaluation no later than four years after the start of the programme's implementation and to communicate the conclusions of the interim […and final] evaluations, including its observations, to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions.

The current Fiscalis programme (for 2021-2027) aligns with the original objective of enhancing cooperation among tax authorities. In the proposal for the Fiscalis programme, the Commission recognised the successes of previous programme iterations, while acknowledging that additional progress should be made in fostering cooperation among tax authorities. The resulting regulation, adopted by the Council and the Parliament following the agreement on the multiannual financial framework (MFF) for 2021-2027, allocates EUR 269 million in current prices to the Fiscalis programme, up from EUR 223.2 million in the 2014-2020 period. The main beneficiaries of the programme are the tax administrations of EU Member States. In addition, participation in the programme is open to candidate and potential candidate countries, with a view to fostering convergence and supporting the programme's objectives.

The programme funds three main types of activities, namely (1) *European electronic systems* (EESs), needed to implement EU tax legislation; (2) *collaborative actions* allowing tax administrations and other stakeholders to meet and work together; and (3) *capacity-building actions* comprised of e-learning courses and other online and in-person events. Since its launch in 2021, the programme has **supported 30 specific EESs,** along with related applications and their maintenance, constituting **over 80% of the budget by the end of 2024)**. Additionally, Fiscalis facilitated **225 collaborative actions**, including structured collaborations, such as project groups and expert teams, as well as meetings, seminars, workshops, working visits and administrative cooperation tools such as multilateral checks. **Training and capacity-building initiatives**, including e-learning courses, IT training sessions and events grouped under the Common Learning Event Programme (CLEP), are also organised within the remit of the programme.

2. Findings of the interim evaluation

This report presents the findings of the interim evaluation of the Fiscalis programme 2021-2027, in line with Article 15 of the Programme Regulation. This Report is underpinned by a staff working document, which examines in detail the implementation and performance of the Fiscalis programme to date (2021-2024). The interim evaluation applies the 'better regulation' criteria in order to assess the programme's effectiveness, efficiency, coherence, EU added value and relevance.

1.1. Evaluation design

The common components of the EESs were an explicit focus of this interim evaluation. At the same time, the interim evaluation also updated the analysis of the collaborative activities compared to earlier evaluations[1]. In this regard, the evaluation concentrated on aspects that are new under the current programme or have undergone changes, such as the monitoring and evaluation framework (MEF) and expert teams, which were also examined in greater detail, as they are a relatively new addition to the collaboration activities, having been introduced under the Fiscalis 2020 programme.

Methodologically, this evaluation combined desk research with in-depth insights from case-study research, complemented by targeted and general research covering the full scope of the programme's support. Four stand-alone case studies were produced on specific EESs. The learning management system (LMS) was the subject of the fifth case study. This approach reflects the principle of proportionality, given that EESs account for the largest share of expenditure, and addresses evidence gaps from prior evaluation cycles.

Therefore, the selected case studies were the following:

- the **Transaction Network Analysis (TNA)**, which is an automated platform for detecting cross-border VAT fraud, such as MTIC (missing trader intra-community) fraud and carousel fraud, by allowing real-time data sharing among national tax authorities and the processing of the data;
- the **DAC6 Central Directory (CD)**, which is a centralised system for exchanging information on cross-border tax arrangements to ensure compliance with tax reporting requirements and prevent tax avoidance;
- the **VIES-on-the-Web (VoW)**, which is a web-based interface integrated with the VAT Information Exchange System (VIES), launched in 2001, which allows VAT-related information to be exchanged among Member States' tax administrations;
- the **Excise Movement Control System (EMCS)**, which is the EU system for tracking the movement of excise goods (like alcohol, tobacco, and energy products) to improve efficiency and security in the monitoring of excise goods across borders;

[1] The most recent evaluations of the programme were the mid-term and final evaluations of the Fiscalis 2020 programme and can be found on the Commission's website at the links provided.

- the **LMS**, which is a platform launched in 2021 as a central location for the e-learning courses developed as part of the customs and Fiscalis programmes, as well as for organising events for the CLEP.

The data collection performed for the appraisal of the programme includes existing documentation, such as policy and programming documents, Fiscalis annual progress reports (APRs), and data from the MEF, which were reviewed to provide foundational understanding and context. Key information and gaps were systematically mapped to guide further data collection steps. Three different methods were applied to gather data for both the case studies and the programme assessment:

(1) Desk research: This involved reviewing a broad range of pertinent sources of secondary data and information.

(2) Conducting 84 interviews with representatives of:

   a. national tax authorities;
   b. the European Commission;
   c. economic operators and external contractors.

(3) Three separate targeted surveys:

   a. one for national Fiscalis coordinators within the national tax authorities of participating countries, yielding 27 responses;
   b. online user surveys as part of two case studies:
      i. on VIES-on-the-Web, 1 248 responses;
      ii. and on the LMS, 62 responses.

Overall, the evaluation sought to collect both qualitative and quantitative data, and data on both the implementation of the programme and its impact.

1.2. Effectiveness

The findings of the evaluation largely confirmed the key conclusions of the final evaluation of the Fiscalis 2020 programme, which found that the programme **contributed to the improved functioning of the EU Internal Market by supporting the fight against tax fraud, tax evasion and aggressive tax planning**. This was iterated further by the national Fiscalis coordinators consulted during the evaluation, who highlighted that EESs, collaborative actions, and human capacity-building activities have continued to produce positive effects. More generally, several of the MEF indicators collected by DG TAXUD suggest an **improvement in the safeguarding of Member States' tax base** through the reduction of tax fraud and of tax evasion[2].

The interim evaluation validates the central role of the Fiscalis programme support for the **common components of the EESs** in contributing to a secure, reliable, and effective interaction

[2] Macroeconomic indicators, such as the VAT Gap, have continuously decreased over the years, while total tax revenues increased in absolute value, and remained broadly stable as a percentage of GDP.

amongst tax authorities and with economic operators, thus improving the administrative and operational capacity of tax authorities.

Since the start of the funding cycle in 2021, the programme has supported the development, roll-out, maintenance and update of the central components of 30 EESs and the number of IT projects in the ‘executing phase’ has reached or surpassed the targets established for all years since 2021. An important element is the increased effectiveness of the EESs, providing for a working digital environment for tax authorities, enabling them to work in close cooperation and ensuring a common understanding, application and implementation of the EU tax legislation.

The EESs offer new and improved platforms that make it easier and faster to interact and encourage direct collaboration and the identification of common solutions. For instance, one of the aspects of TNA that was praised the most is the fact that it is highly effective in detecting VAT fraud. This leads to cost savings generated, providing for the possibility of interacting swiftly among tax authorities by sending messages and/or sharing documents on the system instead of having to rely on slower and more burdensome formal bilateral cooperation procedures.

The **collaborative actions** funded by the programme received widespread praise from participants. These actions have been recognised for their high quality and relevance to the daily work of tax administrations. In line with the findings of the previous evaluation, the consultations carried out for this exercise suggest that officials from participating administrations found that the actions funded by the programme are considered useful by the vast majority of tax administrations. This positive feedback is not limited to one type of activity. Both expert teams and other forms of collaborative actions receive strong praise. This shows that the programme is meeting the diverse needs of its audience.

IT capacity building and collaborative actions have proven to be powerful instruments for strengthening the tools and skills at the disposal of Member State tax authorities, thus reinforcing their capabilities and enhancing their operational performance. The creation of networking opportunities for tax officials is one of the key-aims of collaborative actions, as also recognised by 80% or more tax officers in participating countries. The collaborative actions funded by Fiscalis featured several ‘reinforced’ cooperation instruments, including working visits, multilateral controls, and presence in administrative office and enquiries (PAOEs). These actions, allowing direct bilateral or multilateral interaction among tax officers of different administrations, are regarded as flagship examples of fruitful cooperation supported by the programme.

The **LMS** introduced for the current funding period has served to disseminate the training material better than was previously possible, allowing it to reach a larger audience and providing a better user experience. Most LMS users and tax administrations consulted during the evaluations confirms that the new LMS adds value beyond the initiatives of the Member States and makes it easier to find out about training activities and increases engagement with them.

Through its actions, the programme **contributed to the uniform implementation of EU tax law, and thus to an improved functioning of the EU Internal Market**. The support from the Fiscalis programme to the common components of the EESs represents an essential element of

EU tax policy and its implementation. Since most of the recent EU tax policies and legislation require a digital solution, **IT capacity building is indispensable for the operationalisation of new initiatives and actions**.

1.3. Efficiency

The evaluation identified multiple benefits that the **EESs** have brought to tax authorities and economic operators. Automation of processes has led to **notable efficiency gains**, allowing tax administrations to move to a paperless environment to **save and redirect resources from analogue tasks to more productive, strategic roles like fraud detection**. A good example of how the ESSs have been highly effective in detecting tax fraud is the TNA[3], which has also led to significant cost savings for tax authorities. Additionally, these systems have had several indirect positive effects, such as **reducing waiting times and deterring fraud**, which **facilitates improved commercial activity and protects the EU's tax revenues**. Economic operators also benefit from substantial savings in resource allocation and VAT verification costs, particularly with VIES-on-the-Web and EMCS. It needs to be acknowledged that, since this evaluation focused primarily on assessing (via in-depth case studies) the effectiveness and efficiency of selected IT systems (EESs) supported by the Fiscalis programme, it did not collect a substantial amount of new evidence as regards the efficiency of the other (non-EES) activities.

The feedback collected, and documentation reviewed confirm that the conclusions of the final evaluation of Fiscalis 2020 regarding the efficiency of the non-EES activities supported by the programme remain valid, namely that the **collaborative and training activities are broadly cost-effective**. Their share in the overall Fiscalis budget is small, but they add significant value by enabling national tax administrations to work together **and build their capacities and competencies on relevant topics of interest; in many instances, they also support the effective and efficient application of the EESs**. Feedback from beneficiaries (national tax authorities) confirms that collaborative activities continue to be seen **as highly effective and relevant**. At the same time, and since the funding arrangements have remained unchanged (with the single exception of the grant management model), these activities can still be considered **cost-effective overall**. In the absence of any major changes to the way collaborative and training activities are implemented, there is therefore nothing to suggest that non-EES activities have become any less efficient than under previous iterations of the Fiscalis programme.

The **governance structure of the programme's actions seems to be broadly efficient** in certain respects, with a relatively clear structure for decision-making as laid out in key documents. Overall, the system has worked well, but levels of experience and capacity differ, which has led to some problems at the start of the implementation related to the use of eGrants introduced under the current multiannual financial framework, and the role of the grant coordinator. To bolster the material and guidance on grant management already made available by the Commission, national administrations could be encouraged to identify and share best practices among themselves, within an existing collaborative action bringing together relevant officials.

[3] The study presented EUR 6.97 million central EU costs, while thanks to the system EUR 37 billion suspicious transaction were uncovered between 2020 and 2023.

The **MEF** of the Fiscalis programme, introduced for the current funding period in 2022 – with the overall purpose of ensuring '*the effective assessment of the Programme's progress towards the achievement of its objectives*'[4] – can be considered an improvement compared to its predecessor. A first measure of the success of the MEF in monitoring the progress achieved can be seen in the extent to which the indicators provided useful information for this evaluation, and particularly for assessing the effectiveness criterion. All in all, the MEF indicators collect a wealth of data on a yearly basis, covering a number of aspects related to the programme. Information is collected from existing sources (e.g. regarding IT systems), or through dedicated data collection, including a yearly survey of tax authorities. While several indicators – as well as the results of the yearly survey – have indeed been used in the assessment, **the extent to which the information has provided insight into the progress and achievements is somewhat limited and differs across types of indicators**.

1.4. Coherence

The **external coherence of the Fiscalis programme remains high** and in line with the findings of previous evaluations, even though the EU policy and programming context has evolved significantly to include, in particular, post-pandemic measures like the Recovery and Resilience Facility (RRF), and the European Green Deal. The coherence stems mainly from the broad alignment of EU tax policy with other EU policy areas. Yet, it is encouraging that all the initiatives identified showed little risk of overlap with Fiscalis and considerable scope for mutual reinforcement. Especially evident for the initiatives identified is the cross-cutting goal of digitalisation.

The evaluation's focus on a limited number of digital systems, without in-depth examination of specific collaborative actions (extensively evaluated in previous studies), means that some examples may not have been captured. However, concrete examples of synergies were found with the European Green Deal, RRF and technical support instrument (TSI), namely in the areas of digitalisation and green taxation. Considering the participation of the enlargement candidate countries in the Fiscalis programme, stronger links between different programmes can be observed. These aim to enhance synergies and complementarities, for example, between collaborative activities and technical assistance projects.

Despite the full coherence with a number of other EU policies and initiatives, the evaluation found limited links with the Hercule component of the Union anti-fraud programme and the single market programme (SMP). It is worth examining missed opportunities because of 'passive coherence' and the possibility of establishing a future mechanism for coordination and boosting synergies between the different initiatives.

The **significant synergies between the different activities under the Fiscalis programme, i.e. the support to IT systems and the collaborative actions, are evident**. Collaborative actions have a crucial role to play in supporting the development of the systems and, in some cases, in running them. In this respect, the case of TNA[5] is emblematic: besides supporting the

[4] Commission staff working document – Monitoring & evaluation framework for the Fiscalis programme (2021-2027), p.2.
[5] The Fiscalis programme has funded the development of the TNA system leading to the identification of 12 000 fraudulent traders, helping to uncover EUR 37 billion in suspicious transactions.

development of the IT system, the Fiscalis programme funds the TNA expert team, which brings together the system's users and plays an important role in how it is developed and integrated into the activities of tax authorities. Based on the feedback collected from Eurofisc officials, including expert team members, it is highly unlikely that the Member States alone would be able to allocate the human resources needed for this purpose without Fiscalis programme funding. Similar dynamics prevailed for the IT systems examined in the other case studies, and across the programme's different strands of activity.

As regards capacity building, most of the **e-learning courses** serve to support either the implementation and application of EU law, or the use of specific programme-funded IT systems. Currently, there are more than 900 e-learning courses in 29 languages[6], which are addressed to customs and tax professionals in the public and private sectors. The interim evaluation provides evidence of clear synergies and complementarities of the programme with the customs programme. One example of this is the LMS, also known as the 'Customs and Tax EU Learning Portal'[7], which promotes collaboration, information and skills-sharing between customs and tax professionals, national administrations, trade, and academia, with the aim of creating a competitive advantage throughout Europe and optimising training experiences. Furthermore, the projects kicking-off in parallel to the ongoing evaluation report, which provides learning materials on the portal concerning the TSI projects, the Internal Market Emergency and Resilience Act (IMERA), and the European Union Intellectual Property Office (EUIPO) for the benefit of taxation and customs authorities, testify to the increasing potential for synergies for human competency-building activities.

Overall, as found in previous evaluations, the actions funded by the Fiscalis programme not only add value in their own right but **act coherently to support the uniform implementation and uptake of EU tax policy**, with both aspects essential to achieving the programme's objectives. In this way, the programme's different strands of activity are both complementary and mutually enforcing, and therefore highly internally coherent.

1.5. EU added value

The feedback provided by national tax administrations via the survey regarding the overall value added of the Fiscalis programme is **overwhelmingly positive**. Most respondents reported that the programme (1) builds trust and leads to convergence between participating tax administrations; (2) helps to apply EU rules more effectively, consistently and uniformly; and (3) means that EU legislation is implemented 'to a great extent' more coherently than would be possible without the Fiscalis programme. Responses were a little more nuanced as regards the question of whether the programme adds value *above and beyond* initiatives at national level, without any duplication and overlap; even so, over 90% of respondents believed it does so to a greater or lesser extent. In response to follow-up questions, respondents reported that the Fiscalis programme has had a significant impact on efficiency and international cooperation, particularly

[6] Corresponding to approximately 200 English master's courses.
[7] Home | Customs & Tax EU Learning Portal

through the development and implementation of IT systems like VIES and projects such as 'VAT in the Digital Age', both of which were mentioned by multiple respondents.

The programme generates a high added value by funding digitalisation in taxation, supporting collaboration between different tax administrations within programme participating countries, providing for capacity building in public and private sectors, and facilitating cooperation with enlargement countries.

The conclusions of the final evaluation of the Fiscalis 2020 programme are still fully valid. The programme, as well as all of the types of systems and activities it funds, **provide high EU added value**. The Fiscalis programme supports the implementation of EU taxation policy and legislation, enabling collaboration, coordination and information exchange between national tax administrations that is vital to the effective, efficient and consistent application of EU taxation policy and thereby helps to enhance the functioning of the internal market, and pursue a variety of taxation policy objectives as outlined hereafter (see *2.6 Relevance*). Without the programme, national tax administrations would essentially be left to their own devices when it comes to implementing EU taxation policy rules and mechanisms, which would be highly likely to be detrimental to all the aspects outlined previously.

1.6. Relevance

The assessment of the relevance of the programme focused on ascertaining the extent to which the programme's objectives were aligned with the needs and challenges of EU tax policy, specifically with digitalisation, collaboration between administrations and training. In brief, the evaluation found that (1) **the underlying challenges and needs which the programme aims to address were still present**; (2) the relevance of the EESs to the daily operations of both tax authorities and economic operators was high and growing; and (3) collaborative actions and training were also highly relevant.

Overall, there was **no negative feedback from stakeholders** consulted for this study on the extent to which the programme responds to EU policy needs and priorities in the area of taxation, nor feedback highlighting shortcomings or areas of misalignment between the two. Some stakeholders noted that the Fiscalis programme design is sufficiently flexible to be able to provide support to address any new or emerging priorities, and especially to fund digital solutions that may be needed.

Specifically, regarding the IT systems (i.e. the common components of the EESs), 86% of respondents agreed (almost half of them 'fully') that these corresponded to their needs. The remaining 14% responded neutrally; none disagreed. This confirms that, **overall, the programme's support to the common components of the EESs is fit for purpose** but suggests that awareness of the programme's role in the EESs could be improved.

According to the national tax authorities that responded to the survey, the **collaborative actions** correspond very closely to their needs. Nearly all respondents agreed with this statement, and over 70% agreed 'fully'. Some respondents explained that collaborative actions have positive impacts on tax administrations, and that without them, there would be a higher risk of misalignment with EU legislation and less tax harmonisation across the EU. As regards the

human competency-building/training actions, again, a clear majority (86%) of respondents agreed (a little over half of them 'fully') that these correspond to the needs of EU tax administrations (with the remainder responding neutrally). This confirms that such actions are also fit for purpose, albeit perhaps not to the same extent as the collaborative actions referred to above.

Competency-building actions that were highlighted as especially well-aligned with needs included the e-learning courses (described by one respondent as 'excellent' in terms of completeness and depth, interactivity, ways to track the progress of participants, and use of modern educational technologies), as well as, more specifically, common event learning programme (CLEP) training and workshops for newcomers, CLEP training sessions on TNA and the Central Electronic System of Payment information (CESOP). The case study on the **LMS** provided further evidence of the relevance of this system, which was launched in 2021 as the single repository for the training and capacity-building activities carried out under the Fiscalis programme (as well as the customs programme). It was created primarily to address the difficulty tax administration staff faced in locating and accessing training materials. Its centralised, searchable platform solved the problem of scattered resources and improved awareness and uptake of EU training, particularly for training coordinators who incorporate courses into national curricula.

The **Fiscalis programme's objectives and the EU policy priorities have been aligned**, focusing on **strengthening the internal market**, building a **carbon-neutral continent**, **tackling the growth of digitalisation and e-commerce**, and contributing to **fairness and social justice** by combating tax fraud.

3. Conclusions and lessons learned

The section below presents the main findings of the evaluation in the form of lessons learned. It also highlights, where relevant, areas for improvement to be considered with respect to the programme's future.

The evaluation has found the Fiscalis programme to be a continued success. Its wide range of activities has meant that a lot has been achieved through the programme's individual actions, thereby contributing towards the programme's objectives in a variety of ways. Moreover – and crucially – the different activities have been not only mutually reinforcing, but deeply intertwined: the IT, collaborative and capacity-building actions frequently act as catalysts for each other, ensuring that working methods and priorities align, and that collegiate relationships and trust between tax officials from different countries gradually build up. In particular, policies underpinned by ambitious IT systems would be impossible to implement without a platform for relevant officials to develop a common vision and approach on how to reach common goals, including in the preparatory phase.

Lesson 1 – on the sustained relevance of the Fiscalis programme

Fiscalis has proven sufficiently adaptable to remain in line with stakeholders' needs and the wider policy environment. This stems from the design of the programme, which ensures that both its objectives and selection of actions are driven by the policies it supports. The programme's alignment is first and foremost with EU tax policy. Since EU tax policy is closely coordinated with wider policies and initiatives, such as the clean transition and decarbonisation, the digital transition and EU enlargement, it benefits the public and companies by driving the completion of the EU Single Market, breaking down cross-border and cross-country barriers and fostering cooperation between national administrations. This not only includes the customs programme, which is jointly managed by DG TAXUD, but also the RRF, the closely related technical support instrument, and the European Green Deal.

Lesson 2 – on implementation and delivery

The design of the Fiscalis programme is needs-based and flexible, with practical responsibilities allocated according to operational needs. This has allowed the programme to successfully deliver a very wide range of activities, from complex IT projects to large numbers of structured and ad hoc collaborative actions, to the development and roll-out of common training material. While achievements and impacts vary depending on the nature and scale of specific funded actions, from a delivery perspective the programme has met or exceeded initial expectations/targets in all areas, and stakeholder perceptions of the programme and its activities are overwhelmingly positive. Success in implementation has allowed tax authorities and (where relevant) economic operators to interact in a secure and reliable manner.

All three of the programme's main 'types' of actions were found to be making significant contributions to the specific objectives of coherent tax policy and implementation of EU tax law, the fostering of operational cooperation among tax authorities, and the improved administrative capacity of tax authorities. It was also concluded that the programmes have high relevance in the context of enlargement. This was evident in the general feedback received from national administrations and in programme monitoring data, and in the findings of the case studies on specific IT systems and the LMS.

Lesson 3 – on costs and benefits of the actions funded

Since the benefits and costs of the programme are highly action-specific, this was examined mainly based on the in-depth case studies. In different ways depending on their functions and areas of tax policy, the four EESs examined were found to **generate significant tangible benefits and cost savings for tax authorities**, the European Commission and – where relevant, such as when they use IT systems for compliance purposes – economic operators. These benefits included (1) **efficiency gains from the digitalisation/automation** of previously analogue tasks; (2) increased productivity from being able to share more and better information seamlessly; (3) reduced waiting times due to the instantaneous availability of information; and (4) direct and indirect impacts on reducing fraud. As an example, the IT system TNA, funded by the Fiscalis programme at a central EU cost of less than 7 million between 2021 and 2023, led to the identification of 10 000 fraudulent traders, helping to uncover nearly EUR 34 billion in suspicious transactions. The counterfactual analyses generally showed that pooling resources to develop the systems at EU level led to systems that were not only better at fulfilling their functions but more cost-effective than could have been achieved by the Member States on their own. As mentioned above, the collaborative actions and capacity-building activities contributed in part by helping to create the environment needed for the IT systems to function and be used as envisaged, as well as by ensuring common understanding of and common approaches to EU tax legislation. The relatively low cost of these collaborative actions and capacity-building activities was seen as a small price to pay given the leverage generated in terms of increasing the effectiveness of the IT systems and giving tax authorities the paperless means to work together towards achieving the internal market's objectives.

Lesson 4 – on the programme's consistency and synergies with other initiatives

The evaluation found the Fiscalis programme to be fully consistent with a range of other Commission initiatives in terms of alignment of objectives and complementarity of activities and outputs. Concrete links were found with some programmes (see Lesson 1), whereas this was true to a lesser extent or not at all with respect to other programmes, namely the Hercule component of the Union anti-fraud programme, the single market programme, and the instrument for pre-accession assistance/technical assistance and information exchange.

Despite the minimal risk of overlap with Fiscalis and scope for mutual reinforcement even in the absence of practical coordination, there may be missed opportunities to identify and exploit synergies. Synergies and complementarities with other programmes should continue to be further explored to enhance the relevance of the Fiscalis programme, including in relation to human competency-building/training activities and initiatives related to the enlargement process. These synergies should continue and be further strengthened to consolidate the advantages of working in concert with other policies and initiatives.

Lesson 5 – on programme communication, awareness and visibility

The different types of activities funded by the Fiscalis programme are closely linked and work in concert to achieve the desired aims. However, while it is common knowledge that the programme's IT systems are supported by EU funding, many tax officials and other stakeholders are unaware that these form part of Fiscalis. This limits information and data sharing among stakeholders and leads to a partial perception of the programme's added value. In the near term, awareness of the role of the IT systems in the programme could be addressed through more consistent branding. Over time, this would create a stronger association between the different strands of activities in receipt of funding and increase the visibility of the programme.

Lesson 6- on incremental improvement of the LMS

Through the case study on the LMS, the evaluation revealed that, as a whole, the platform was of high quality[8] and adding significant value at reasonable cost. While the findings were broadly positive, the case study also noted several areas for incremental improvement. These included (1) refining the design and functionality of the LMS in terms of the search function, more personalisation for logged-in users, and adding more language versions; (2) incorporating relevant training material from national administrations and other organisations; and (3) concentrated communication efforts to boost usage of the platform. Discussions with several Commission services (i.e. SG REFORM, GROW, EUIPO) are taking place with a view to their using the LMS platform.

Lesson 7 – on the monitoring and evaluation framework

The new MEF adopted for the current programming period already marked a step towards a more manageable and purposeful framework. However, challenges remain, including several experienced with the previous MEF, such as an excessive number of indicators, burdensome processes for national authorities and the Commission, and limited usefulness of the reports and analyses produced. Avenues for improvement include (1) minimising the amount of primary data to be collected, which would help address consultation fatigue (associated in some cases with the multiplicity of feedback requests); (2) further exploiting existing data to identify more informative indicators or reference values; and (3) reducing the number of indicators, particularly at output level where the correlation with programme performance is often low and difficult to compare between actions. Associated with the last point, further streamlining of performance reporting is planned as of the next multiannual financial framework. This will be based on a streamlined framework for tracking budget expenditure and reporting performance in a simpler, more consistent and less burdensome manner.

[8] This is also reflected in the fact that other services have recently been showing increasing interest in using the platform to host new e-learning materials covering closely related policy areas (internal market) or projects (TSI).