

EVALUATION ROADMAP

Roadmaps aim to inform citizens and stakeholders about the Commission's plans in order to allow them to provide feedback on the intended initiative and to participate effectively in future consultation activities. Citizens and stakeholders are in particular invited to provide views on the Commission's understanding of the problem and possible solutions and to make available any relevant information that they may have, including on possible impacts of the different options.

TITLE OF THE EVALUATION/FC	Evaluation of dissemination tools in the area of taxation
LEAD DG – RESPONSIBLE UNIT	DG TAXUD.D.4
INDICATIVE PLANNING (PLANNED START DATE AND COMPLETION DATE)	Q1 2018 – Q1 2020
ADDITIONAL INFORMATION	"Taxes in Europe Data Base" "Taxation Trends Report" "Tax Policies in the European Union" "Taxation Papers"

The Roadmap is provided for information purposes only. It does not prejudice the final decision of the Commission on whether this initiative will be pursued or on its final content. All elements of the initiative described by the document, including its timing, are subject to change.

A. Context, Purpose and Scope of the evaluation

Context [max 15 lines]

A main priority for tax policy prepared by the European Commission is to address the concerns of individuals and businesses operating within the Internal Market by focusing on the elimination of tax obstacles to all forms of cross-border economic activity, in addition to continuing the fight against harmful tax competition and promoting greater cooperation between tax administrations in assuring control and combating fraud.

To achieve this, the Directorate General for Taxation and Customs Union (DG TAXUD) prepares legislative and non-legislative strategic initiatives for adoption by the European Commission and works as well as with Member States on improved co-operation and information sharing. In that context, DG TAXUD provides analysis of tax policies and practices pursued by the Member States in the area of direct taxation and to identify coherent strategies at Community level as well as analysing their relationship with the proper functioning of the Internal Market. More explicitly, a specific objective is to contribute to collective knowledge of European and national policymakers and to provide sound economic analysis and evidence for good policy making. This should be achieved by producing quality analysis and research in collaboration with academia and other research bodies, by disseminating statistics, information and studies relevant to European tax policy, by developing and coordinating the DG's input to the European Semester process and by developing and supporting quality impact assessments and evaluations throughout the DG.

DG TAXUD works with a range of different dissemination tools to make the data collected accessible to the public and publicize the analysis and research in the area of taxation. For the purpose of the evaluation, we understand "dissemination tools" to cover the dissemination products and dissemination channels as briefly described below.

The range of dissemination products includes in particular:

- 'Taxes in Europe Data Base' – [TEDB](#)
- Report '[Taxation Trends in the European Union](#)'
- Survey on '[Tax Policies in the European Union](#)'
- [Taxation Papers](#)

Most of these products depend crucially on the input and involvement of major stakeholders.

For the preparation of the TEDB, designated encoders from Member State authorities regularly provide updates for an extensive range of main taxes in their specific Member State. DG TAXUD facilitates submission by providing the necessary IT tools and ensures consistent and uniform

presentation (dissemination) of the information by user friendly access to the database.

For the preparation of the report on “Taxation Trends in the European Union”, DG TAXUD relies decisively on the Working Group “Structures of Taxation Systems” with delegates from national tax authorities. The Working Group agrees on the methodology to produce reliable and comparable tax data, provides information on the latest national tax reforms, and validates the Taxation Trends Report, including the country chapters, the tax rates, the economic function codes in the national tax list and the processed data.

The survey on “Tax Policies in the European Union” is a report prepared by DG TAXUD, providing an indicator-based overview of Member States' performance and recent reforms against the background of the tax priorities. The analysis underpins the country-specific analysis made in the context of the European Semester¹.

Finally, the publication series “Taxation Paper” consist of a series of working papers written by Commission staff or by experts working in association with them.

The various products are made accessible and are distributed using a number of different channels. [Relevant sites](#) on DG TAXUD's internet pages inform on economic analysis in taxation and are a main entry point for external interested parties to access the information provided. Reports are distributed as electronic version as well as hardcopies.

The evaluation project is not directly linked or related to other ongoing evaluations, Fitness Checks or impact assessments.

Purpose and Scope [max 15 lines]

The Commission intends to evaluate if and to what extent the currently employed dissemination tools are fit for purpose and have delivered, at minimum cost, the desired impacts. The evaluation findings should help the Commission to decide whether and how to further improve the process of dissemination and/or the scope of the information shared.

The evaluation shall cover the mandatory evaluation criteria:

- Effectiveness,
for instance with regard to the extent to which the dissemination tools achieve their objectives in terms of scope, quality, comparability, usage, usefulness;
- Efficiency,
for instance with regard to how the benefits of the dissemination tools compare to costs in terms of human and financial resources needed both inside the Commission as well as with contributing stakeholders;
- Relevance,
for instance with regard to the extent to which the objectives for the dissemination tools correspond to the needs of stakeholders and whether the needs have evolved;
- EU Added Value,
for instance with regard to EU Added Value of preparing/providing the products at EU level
- Coherence,
for instance with regard to the extent that the various dissemination products in the scope of this evaluation provide a coherent ensemble of information, whether there are important gaps or overlaps of information;

The dissemination tools employed will be assessed for the first time. For an assessment of the development of objectives, changes in the underlying intervention logic and regarding the relevance, the evaluation should in principle cover the complete time period of use since the implementation, which differs between the various dissemination tools. Apart from that, the evaluation findings should focus on the last five years. In order to draw valid conclusions and recommendations for further improvements, the scope and process of the state of each tool at the end of 2017 appears most

¹ The European Semester is the EU's annual cycle of economic policy coordination. It starts with the publication of the Annual Growth Survey in November and the adoption by the Commission of the Eurozone recommendation. In February, country reports are published for all EU Member States, and followed by the adoption of Country-specific recommendations. For more details, see [here](#).

appropriate.

The focus of geographical coverage should be on EU Member States, while an assessment of the geographical distribution of users might also cover stakeholders outside the EU.

B. Better Regulation

Consultation strategy [max 10 lines]

The scope of the consultation activities is to collect data and evidence needed to evaluate the functioning of the dissemination tools employed by DG TAXUD. The consultation of internal and external stakeholders will focus on collecting evidence and data on the evaluation criteria established above. The focus of consulting external stakeholders will be on collecting information on the use of the dissemination tools and their impact among different categories of target groups.

Main stakeholders considered are decision makers in the European institutions (at all levels – political and administrative) as well as representatives of Member States' authorities. Further interested stakeholders identified are international organizations active in the taxation area and in particular academia and research bodies. Other stakeholders will have the possibility to provide their views and input during the project.

Stakeholders will be contacted by targeted consultations and have the possibility to participate in an open public consultation. Consultation activities are scheduled to start in Q4 2018.

The open public consultation will have a duration of 12 weeks and will be available in all official languages of the EU. It will be published on the Commission's central public consultation page and on the DGTAXUD website.

The targeted consultation will be in English only. A synopsis report will summarise the results of all consultation activities and will be published on the internet pages of DG TAXUD's.

Data collection and methodology [max 10 lines]

Data will be collected by the means of desk research, open public consultation and targeted consultation. The data to be collected will be both quantitative and qualitative. Targeted consultations will provide most of the quantitative data about the use of the TAXUD's dissemination tools. From a qualitative perspective, a set of interviews and focus groups as well as documentary research will provide additional evidence for the evaluation.