

ANNEX 1

**Non-exhaustive list of possible forms of actions   
referred to in points (a), (b) and (d) of the first sub-paragraph of Article 7(2)**

Actions referred to in points (a), (b) and (d) of the first sub-paragraph of Article 7(2) may take the forms, among others, of:

(a) As regards meetings and similar ad-hoc events:

* Seminar and workshop, generally attended by all countries and at which presentations are made and participants engage in intensive discussion and activity on a particular subject;
* Working visit, organised to enable officials to acquire or increase their expertise or knowledge as regards tax policy;
* Presence in administrative offices and participation in administrative enquiries;

(b) As regards structured collaboration:

* Project group, generally composed of a limited number of countries, operational during a limited period of time to pursue a predefined objective with a precisely defined outcome, including coordination or benchmarking;
* Task force, namely structured forms of cooperation, with a non-permanent or permanent character, pooling expertise to perform tasks in specific domains or carry out operational activities, possibly with the support of online collaboration services, administrative assistance and infrastructure and equipment facilities;
* Multilateral or simultaneous control, consisting in the coordinated checking of the tax situation of one or more related taxable persons organised by two or more countries, including at least two Member States, with common or complementary interests;
* Joint audit, consisting in the joint checking of the tax situation of one or more related taxable persons by a single audit team composed of two or more countries, including at least two Member States, with common or complementary interests;
* Any other form of administrative cooperation established by Directive 2011/16/EU, Regulation (EU) 904/2010, Regulation (EU) 389/2012 or Directive 2010/24/EU;

(d) As regards human competency and capacity building actions:

* Common training or development of eLearning to support the necessary professional skills and knowledge relating to tax;
* Technical support, aimed at improving administrative procedures, enhancing administrative capacity and improving tax administrations’ functioning and operations by initiating and sharing good practices.

ANNEX 2

**Indicators**

Specific objective: support tax policy, tax cooperation and administrative capacity building, including human competency and the development and operation of the European electronic systems.

**1. Capacity Building (administrative, human and IT capacity):**

1. Union Law and Policy Application and Implementation Index (Number of actions under the Programme organised in this area and recommendations issued following those actions)
2. Learning Index (Learning modules used; number of officials trained; quality score by participants)
3. Availability of European electronic systems (in time percentage terms)
4. Availability of the Common Communication Network (in time percentage terms)
5. IT simplified procedures for the national administrations and economic operators (number of registered economic operators, numbers of applications and number of consultations in the different electronic systems funded by the Programme)

**2. Knowledge sharing and networking:**

1. Collaboration Robustness Index (degree of networking generated, number of face-to-face meetings, number of on-line collaboration groups)
2. Best Practices and Guideline Index (number of actions under the Programme organised in this area; percentage of tax administrations that made use of a working practice/guideline developed with the support of the Programme)