



TSI Annual Conference – Coordinating Authorities Session, 5 May 2022

**Multi-country project on the spotlight:
“Cooperative Compliance programme in Belgium
and Poland”**

Background

Belgium

The Belgian Large Enterprises (LE) Administration launched its **CTCP as a pilot in the fall of 2018**. 8 groups of large taxpayers (together they represent around 40 to 50 companies) have participated, whereas the target situation involves an annual increase of 5 groups (up to 50 groups in total).

Poland

The Polish National Revenue Administration launched its **CTCP for the largest taxpayers in Poland on July 1, 2020**. The pilot is expected to last 3 years with the participation of 19 companies. The Program is dedicated to taxpayers with a tax income of over EUR 50 million and therefore approx. 2,700 entrepreneurs and tax capital groups.

Background

The beginning

Initially, two national projects run in parallel in **Belgium** and **Poland**, both focused on the area of cooperative compliance.

- Member States involved: Belgium & Poland
- **Objectives** of the projects:
 - ✓ **building new relationships** with large taxpayers, in particular through strengthening soft skills in the Administration and creating awareness among taxpayers;
 - ✓ **implementing a Tax Control Framework** and related co-operative compliance assessment techniques;
 - ✓ **exchanging good practices** and experience in large taxpayers functions as regards co-operative compliance with experts from specialised units of other EU Member States' administrations and academia.

Pathway from national project to a follow-up multicountry request

Understanding common needs

Communication, communication, communication

- Both countries have a **similar goal**
- Both projects have **similar needs** and expected results
- Both projects came to the **same conclusions** from the pilot phase

The **breaking point** – **communication and identification** that together we can achieve desired results, with much more value-added and lower cost.

Cooperation between the MS

Let's try to do something together...

- Instead of making the same analysis in parallel...
- Instead of asking other countries the same questions...
- Instead of ordering the same service twice...

We decided to benefit from our experience and appreciate the partners' approach



The submission

Transitioning from national reform projects to a multi-country reform project

- Preparing an **original draft** of the project (single country project)
- **Discussing issues** important for each other
- Identify „**things in common**” and discuss importance of „**the differences**”
 - Common things first
 - Differences on a side

Important: be available and be flexible

The role of DG REFORM

Facilitator

Link

„Eye opener”

Benefits from the cooperation

Overcoming challenges together – The added value

The project is just about to start, but...

- We already have **direct cooperation with other MS** who has the same problems and (possibly found a solution)
- We had to **reconsider our initial approach** and **found weak points**
- **Learned** how to prepare multi-country project fiche