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***New VAT-based resource for financing the EU Budget L'integrazione
postuma***

**di
Giuseppe Vitalletti**

Abstract

L'autore segnala l'esigenza di contrastare le frodi fiscali tramite un maggiore controllo delle vendite al dettaglio. Un controllo efficace su tali vendite volto alla prevenzione richiede anzitutto di individuare il luogo in cui l'evasione abbia effettivamente inizi. Quindi, l'autore suggerisce l'adozione di una tassazione concentrata sui consumi, a lungo attesa, come strumento chiave per la riforma del sistema fiscale italiano ed europeo

The author highlights the need to prevent fiscal evasion by focusing on retail sales.

An effective fiscal control on retail sales requires identifying the actual place where the core of the evasion starts. Then, the author suggests a long awaited evolution from income taxation to consumption taxation as the key to reform the National and European fiscal systems

1. I will discuss the paragraph of Gabriele Cipriani's text *Financing the EU Budget* carrying the title "New VAT-based resource", pages 37-39 [1]. As first part of the intervention, I will say briefly something on the new policy of the *Agenzia delle Entrate*, on the suggestion of what Stefano Pisani said. Then I will discuss the relevant part of Cipriani's book. Afterword I will speak about the possibilities of modifying the Sector Studies in the Italian legislation, as a real instrument against tax evasion: briefly, the studies must indicate non total sales, but only the sales to consumers, with adequate external instruments to check the results. Finally I will draw the consequences for the financing of the EU Budget, through an extension of the policy adopted in Italy. This would have deep consequences on the VAT clearing mechanism.

2. Stefano Pisani, the *Agenzia delle Entrate* director, said that the emphasis of the *Agenzia*, on the new General Direction of Rossella Orlandi, is the necessity to prevent evasion, rather than trying simply to reduce it *ex-post*. I agree totally. The real effort of modifying the Studies Sector goes exactly in such direction. The control of the Sales to Consumption means in fact to check the real place where the bulk of evasion starts. This was clear from the

beginning of the Seventies, when VAT was introduced in Italy, as a levy on Consumption. Only later VAT was considered a Value Added Tax, losing in practice this very important characteristic. Then the Studies Sector concentrated on the magnitude of the firms: all firms inferior to certain sales thresholds were monitored. The importance of Sales to Consumption as the generating event of evasion went so completely lost: the sales of all firms was monitored (a too large extension), provided inferior to certain thresholds (in this case the extension on the contrary is too small).

3. Gabriele Cipriani, in his book, pages 37-39 shows at page 37 a Table presenting the structure of the EU budget financing for the years 2012-2020 as estimated by the Commission following its proposal to introduce a new VAT-resource and a financial transaction tax. The table shows a drastic reduction of "Existing National Contributions"; a small increase of "Traditional Own Resources"; an increase from zero to more than 40% of the "New Own Resources", of which almost half is a new VAT resource. About this last item he says that the Commission had two options: a parallel system to that operating in the member states and a revenue transfer mechanism. The first option has been discarded because the Commission thought that a VAT-based resource alongside member states' VAT would have led in practice to the creation of a double VAT system. The Commission opted therefore for the simplest solution, which implies a sort of masked transfer mechanism from the single States. This option derives the same amount with respect to the first option, except that is constructed, at its base, on the normal rate of VAT. Precisely: **a)** the Commission has to calculate, on statistical basis, a single EU-wide average proportion of VAT receipts. This, of course, from the standard rate transactions in every member state; **b)** each member state has to apply this "artificial" rate to its total VAT receipts; has to apply the 2% to the result; and finally to pay it to the UE. These baroque differences of calculation would "transform" a transfer into a own resource of Europe.

Both options are highly unsatisfactory, since they fail to construct something effective against tax evasion. Moreover, both are unable as regards the implementation of the definitive VAT regime: this is one of the biggest problems. Finally, both options are unable to say something on the division of the two big sectors which regard the tax, Goods with respect to Services (see Longobardi, cap. 26) [2]. We shall note, in paragraph 5, that the new rule illustrated in the paragraph 4 has decisive advantages on these three matters.

4. In 2004, in Italy, it was approved on my impulse (at such a moment I was the economic adviser of the Treasury and Finance Minister), in the text of the

Financial Law (now substituted by the Stability Law), a new regulatory mechanism for **VAT: the schedule VT**. The provision was inside the rules which regard the “voluntary fiscal agreement” (a mechanism which modified the Sector Studies, opening the possibility of an agreement for the next future, and not only for the past). The emphasis, however, was fiscal federalism: for the first time in the history of **VAT**, the obligation to indicate separately the Sales to Consumption, and the rates which apply to them, and the rest of Sales (and their rates), was introduced in the annual declaration of such a tax. Moreover, if the Sales to consumption were outside the region of residence of the **VAT** activity, there was the obligation to indicate the other regions, and the volumes concerned. In this way the possibility was opened to substitute the fictitious (i.e. calculated by Istat) quotas of regional Consumption with the real amount of **IVA** generated in the regional territory. The rule is still living: the law **42 of 2009** (not implemented yet) makes this possibility operative for **VAT**. The first manifestation of the idea had been in the 1996 article by Marè and Vitaletti *La tassazione dei consumi nell’Unione europea: effetti economici e ipotesi di riforma* [3]. Marè is one of the persons who participates at this meeting. The publication of the article was requested by the Minister of Finance at that time, Fantozzi.

In my 2014 book *Le due facce della luna. Il riformismo nell’economia politica*, in paragraph 18, I elaborate on these *facts* [4], advancing a new idea for the Sector Studies (they were made by a society, belonging to the Agenzia delle Entrate and the Bank of Italy, of which I was President between 2001 and 2004). They started in 1993, and evolved later. With the agreement of the categories interested, about 200 Studies Sectors are now formulated, for all the small activities, the bulk of the Italian economic activity. In particular, four “big” sectors are regarded: services, manufacture, commerce and handicraft. All together, about four million firms (see Confartigianato, 2015) [5] are regarded. On the base of parameters indicated by each study and declared by the firms, they indicate a congruous amount of Receipts (or Sales): if firms adhere in their **IVA** declaration to the stated amount, they are almost free from controls. About 80% of firms interested adhere.

The lack of external checks of results, and the fact that evasion on production starts only at the level of Sales to Consumption (only if there is such evasion, *then* it spreads off on production) led me to concentrate on these aspects. First it comes the second aspect, which is easily solved by concentrating the monitoring of the studies to sales of consumption goods and services. Now it is perfectly possible to operate in this sense, even in the case of sellers both to producers and consumers: in fact when sales of **VAT** are toward producers, there is the possibility of a check on the purchaser; when they are toward consumers, this possibility does not exist. As the 2004

and 2009 laws show, there is the possibility to have **VAT** assigned at its real values on the territory (at regional basis; but the possibility is open also to inferior levels).

As to the first aspect, the importance of an external check is decisive, for the control of evasion. That is we should dispose of the amount of consumption in value **by sector** and at a **regional** (or inferior) **level**. This amount must correspond more or less to the truth, to allow checks which minimize evasion. Here at the moment there is a lack of data, which regard the distribution among sectors at regional level: Istat gives in fact the real value of consumption at the level of Regions, but it does not give its distribution among sectors. In the wait that Istat provides to fill the gap, the fiscal institutions may though effectively move, even at a sub regional level. It is necessary that they put together their files of Irpef declarations (at a communal level); the files of personal deposits (disposable through the banks); the files of Irap, net of interests and of the Irpef incomes included in it, but increased with the addition of estimations of tax evasion of Irap (disposable at a provincial level). Then, chosen the territorial level, it is necessary to estimate the flow of consumption among territories, and finally to apply to the amount so found a propensity to consume, distributing the amount according to the same levels of **the studies on the supply side**.

This is the decisive passage: but the fact that the theatre is the consumption sector helps a lot, since consumption happens normally in an open stage. Intermediary figures, both on the side of fiscal institutions and on the side of the sellers (such as commercialists and representatives of the categories), will become the true protagonist of the new fiscal assets.

Sector Studies on the supply side must be also transformed, by simplifying them, and by making them almost obligatory. This is easily obtained in two ways:

- i) by awarding a deduction equal to the greater income tax, and, in part, to the greater social contribution, which should reveal to the adherent taxpayer;
- ii) by awarding to *all* taxpayers a deduction on their purchases from adhering and not adhering activities. This deduction should be greater, for some years, in the case of not adhering activities. Their real receipts would be revealed, in fact, through the elaboration on the mayor deductions. The deduction would form gradually, by the heap of receipts, which are gradually taken to a point of *Agenzia delle Entrate* in the nearby of the fiscal domicile of the taxpayers. The deduction is made payable at these points, say quarterly.

A central role is assigned on one side to *Agenzia delle Entrate* and *Guardia di Finanza*, and on the other side to the commercialists and the representatives

of categories, in order to distribute the total National Consumption to single activities, through intermediate passages.

Many transformations of the fiscal scene are complementary. First it must come a low level of fiscal pretence on incomes. Then a link between public expenditure and public revenues must be established: local taxes must be assigned with the benefit principle; progressive social security contributions should accord to a correlation principle with their benefits (pensions and health); indirect taxes would guarantee public expenses; certain general, and most of all specific, taxes on income, would be in front of expenditure for redistribution. A new reform fiscal bill, after some years of small changes, will establish principles deeply different from the now prevailing. On these other aspects of taxation we refer principally to the book *Le due facce della luna* [6]. Now it is basic what has been said; the basement of what has been said on laws which are already operative or on the drink for operation; the basement of their extensions on very sound measures.

5. The consequences for VAT at a European level are enormous, and regard all the three aspects already noted at the end of paragraph 3.

a) Evasion in each country is strongly reduced. Here the fundamental role is the foundation of the system in the final statistic Consumption, to which all the rest makes reference. Once each country adheres to this “philosophy”, sound (i.e. non based on moral sentiments, as now it is) measures would follow: an enormous problem of the fiscal system would be practically solved.

b) The definitive regime is reached for VAT, without problems. In fact one of the main characteristic of the system is the individualization of the true VAT revenue on consumption, at whatever level (superior though to minimal thresholds). Of course *the national level is included*. Once the true revenue on consumption at the national level has been individuated, there are two operation which must follow: 1) the adding of the VAT revenues from “impurities” (for example revenue from public purchases; or from banks; or from exempt items: altogether about one third of the revenue at EU level, according to Longobardi, chapter 18) [7]; 2) a centrality for compensation at EU level, which has to redistribute the national accrues according to the amounts which emerge in point 1.

A great problem *existing* in the actual VAT System, and which has been temporarily “solved” by the recurrence to a transitory (from 1993!) regime, would be solved. One of the principal problems of this transitory system, i.e. the carousel frauds (a system of evasion-elusion which is based on the existence of a point of withdrawal at zero rate, as happens in the interchange among nations) would be solved as well (on the carousel frauds, see Aujean 2011[8]). A first simulation of how this system would work in practice has

been shown by Santoro and Convelevole (2013) [9]. *A quota of the national VAT accrual may be assigned to EU*, avoiding all the drawbacks shown in paragraph 3.

c) The system seems able to disentangle the enormous confusion *existing* in VAT with regard to the international commerce of Goods (for which the destination principle is applied) and of Services (for which, on the contrary, the origin principle prevail). On these points, disregarded in the public opinion although they are fundamental, see again the formal treatment of Longobardi (Chapter 26) [10].

All together, the passage from Income to Consumption as the key of the fiscal system would innovate deeply it. This move was prefigured in Italy in 1970, with the introduction of IVA. Later on, the ideological forces which leads Income as the key figure have mixed with practical interests, giving origin to the present critical situation.

Note:

[*] Il presente contributo è stato preventivamente sottoposto a referaggio anonimo affidato ad un componente del Comitato di Referee secondo il Regolamento adottato da questa Rivista.

[1] Cipriani, G. (2014), *Financing the EU Budget. Moving forward or backwards?*, CEPS, Brussels.

[2] Longobardi, E. (2009), *Economia tributaria*, McGraw-Hills, Milano.

[3] Marè, M. and Vitaletti, G. (1996), La tassazione dei consumi nell'Unione europea: effetti economici e ipotesi di riforma, *Il Fisco*, n.15.

[4] Vitaletti, G. (2014), *Le due facce della luna. Il riformismo nell'economia politica*, Foschi editore, Forlì.

[5] Confartigianato (2015), *Nutrire la piccola impresa, energia per la crescita*, Assemblea 2015, Expo Milano.

[6] Already quoted in footnote 4.

[7] Longobardi, E. (2009), *Economia tributaria*, McGraw-Hills, Milano.

[8] Aujean, M. (2011), Towards a Modern EU VAT System: Associating VIVAT and Electronic Invoicing, *Ec TAX Review*, n.5.

[9] Santoro, A. and Convelevole, R. (2013), Prospettive di riforma dell'Iva e delle accise, intervento nell'ambito del Convegno *Un'agenda fiscale per il nuovo governo*, Riunione intermedia Siep.

[10] Already quoted in footnotes 2 and 7.