

EUROSAI Strategic Plan 2017-2023

Terms of Reference for the EUROSAI Project Group “Coordinated Audit on E-commerce”

1. General Provisions

1.1 NAME OF PORTFOLIO/PROJECT GROUP:

“Coordinated Audit on E-commerce”

1.2 OBJECTIVE OF THE PORTFOLIO/PROJECT GROUP:

The objective of the PG is to compare the approaches of the Czech and German tax authorities regarding the fiscal control of B2C (business to customer) internet trade in order to safeguard the VAT revenue.

1.3 LINK WITH EUROSAI STRATEGIC PLAN:

This supports the realisation of the EUROSAI Strategic Goal 1 “Promoting and brokering Professional cooperation” by audit-related cooperation.

2. Structural Provisions

2.1 LEAD SAI/SAIs:

SAIs of Czech Republic and Germany

2.2 CONTACT PERSON/S:

SAI of Czech Republic:

Name and function: Mr Michal Beran, auditor

Email: michal.beran@nku.cz

SAI of Germany:

Name and function: Ms Jeanette Bachmann, senior audit manager

Email: jeanette.bachmann@brh.bund.de

2.3 PARTICIPANTS:

SAIs of Czech Republic and Germany

3. Technical / Procedural Provisions

3.1 INTENDED RESULTS:

The PG aims to achieve the following concrete results:

1. Overview on (different) approaches of the Czech and German tax authorities regarding the handling of B2C internet trade with a special focus on the Mini-One-Stop-Shop.
2. Information on how the tax authorities ensure tax revenue in this area.

3.2 BENEFITS TO EUROSAI MEMBERSHIP:

VAT in e-commerce is a relevant subject in most countries and might therefore be an interesting audit topic for other SAIs.

3.3 DURATION & KEY MILESTONES:

Duration: April 2017 to September-2018

Key Milestones:

- Audit planning (April – July 2017)
- Gathering of audit evidence (August – December 2017)
- Individual national audit reports (December 2017 – March 2018)
- Joint report (September 2018)

3.4 WORKING METHODS:

Parallel audit, regular meeting of PG members

3.5 NECESSARY RESOURCES:

- Financial	Business trips, meetings of the project group, translation and interpretation
- Other	Human
- Request to EUROSAI	None

4. Accountability Provisions:

The project group will inform the Co-leaders of Strategic Goal 1 on the results of the coordinated audit. The joint report will be published in the EUROSAI Database of Audits.