



Board Resolution No. 5

RESOLUTION 5: UFE AS DRIVING FORCE

Adopted by the UFE Presidium Board

September 29, 2025, Faro, PT

WHEREAS

1. The Union of Finance Personnel in Europe represents all tax and customs professionals across Europe with direct operational experience in VAT administration;
2. UFE members possess unparalleled practical expertise in VAT administration, fraud detection, and cross-border tax cooperation, as evidenced by successful implementations in Hungary, Italy, Poland, and Spain;
3. The success of VIDA implementation depends critically on the knowledge, experience, and commitment of front-line tax professionals who understand both technical requirements and operational realities;
4. UFE has unique credibility with both EU institutions and national governments as the authentic voice of European tax administration professionals;
5. The magnitude of the €61 billion annual MTIC fraud crisis (updated from 2024 EU Commission data) requires unprecedented coordination and leadership from experienced professionals;
6. UFE has a moral obligation to European taxpayers to ensure their interests are protected through effective and efficient tax administration;
7. The demonstrated success in countries with advanced digital systems proves that professional expertise is the key differentiator in achieving fraud reduction targets of 35-60%.

NOW, THEREFORE, IT IS RESOLVED

The UFE Presidium hereby positions the Union of Finance Personnel in Europe as the leading force for successful VIDA implementation across the European Union, leveraging proven expertise from successful member states.

LEADERSHIP MANDATE

UFE commits to providing leadership in the following areas:

1. **Technical Expertise:** Share proven methodologies from Hungary's real-time monitoring, Italy's e-invoicing success, Poland's SAF-T implementation, and Spain's digital reporting achievements;
2. **Implementation Guidance:** Provide practical guidance based on actual operational experience from successful VIDA implementations;
3. **Cross-Border Coordination:** Facilitate cooperation between tax administrations using established professional networks and relationships;
4. **Performance Monitoring:** Establish benchmarking systems to track progress against proven success metrics;
5. **Quality Assurance:** Ensure implementation standards meet or exceed the performance levels achieved in leading member states;
6. **Professional Development:** Coordinate training and knowledge transfer programs based on successful implementation experiences.

SUCCESS METRICS

UFE leadership success will be measured against proven benchmarks:

- Timely implementation of VIDA across all member states by 2030;
- Adoption of centralized EU platform approach based on successful models;
- Adequate personnel increases across all member states following proven staffing models;
- Measurable reduction in VAT fraud rates targeting 35-60% improvement within 4 years;
- Enhanced cooperation between national tax administrations using UFE professional networks;
- Improved public confidence in European tax systems through demonstrable fraud reduction;
- Achievement of €21-37 billion annual fraud reduction (based on 35-60% improvement target applied to €61 billion baseline).

EVIDENCE-BASED APPROACH

UFE's leadership approach is grounded in documented success:

- **Hungary Model:** 47% VAT gap reduction through real-time monitoring systems
- **Italy Success:** 60% tax gap reduction within 4 years of mandatory e-invoicing
- **Poland Achievement:** 35% improvement through SAF-T and split-payment mechanisms
- **Spain Progress:** 28% VAT gap reduction through advanced digital reporting
- **Combined Impact:** €61 billion annual MTIC losses can be reduced to €25-40 billion based on proven success rates

ACCOUNTABILITY

The UFE General Secretary shall provide regularly progress reports to the Presidium and annual public reports on VIDA implementation progress, challenges, and achievements, measured against the proven success metrics from leading member states.

Adopted unanimously by the UFE Presidium

September 29, 2025

Florian Köbler, President

Union of Finance Personnel in Europe