



EUROPEAN COMMISSION
DG TAXUD

Directorate for Direct taxation tax coordination, economic analysis and evaluation
Unit D4 - economic analysis, evaluation and impact assessment support

COMMON UNDERSTANDING ON WORKING METHODS

related to the PREPARATORY ACTION “EUROPEAN TAX OBSERVATORY” grant
agreement TAXUD/2022/DE/334

The undersigned [*insert the name of the person signing this form*], representing:

<i>(only for natural persons)</i> himself or herself:	<i>(for legal persons and entities without legal personality)</i> the following entity:
ID or passport number:	Full official name: Official legal form: Statutory registration number: Full official address:
(‘the person’)	VAT registration number: (‘the person’)

Agrees on the following:

1. Purpose and scope

This Common Understanding sets out detailed provisions on the working relationship and cooperation between DG TAXUD and the Consortium in charge of the European Tax Observatory, hereafter Observatory. The Observatory is an action awarded the grant agreement TAXUD/2022/DE/334 under the terms and conditions set out in the Corporate Model Agreement TAXUD/2022/DE/334. This Common Understanding shall not interfere with the independence of the research under this action. The aim of this Common Understanding is to set out a framework of administrative working methods between DG TAXUD and the Consortium to ensure information flows and contribute to the efficiency and effectiveness of this grant agreement.

2. Communication details of the European Commission

According to the grant agreement Article 36, any communication details addressed to the European Commission shall be sent to EU-TAX-OBSERVATORY@ec.europa.eu.

Additional specific contact points in DG TAXUD will be provided to the winner of the call for proposals.

The Consortium shall contact/inform DG TAXUD before contacting any other Directorate-General of the Commission or other Commission services and use the functional mailbox above in copy in any such exchanges.

For contacts outside of the European Commission, the Consortium is not requested to inform DG TAXUD before initiating contact.

3. Meetings

Both parts agree on holding regular meetings. Following a kick-off meeting, online or in-presence meetings should take place every quarter, with the timing of the meetings set in agreement between DG TAXUD and the Consortium.

During these meetings, the Consortium will inform DG TAXUD of all relevant activities and initiatives including upcoming events, workshops and publication of studies, and present its ongoing work, as part of the objectives and work programme. Additional technical meetings may also be organised with a view to exchange technical remarks on work content when relevant.

DG TAXUD will inform the Consortium of relevant ongoing and planned initiatives including relevant EU meetings, subject where appropriate to confidentiality requirements.

These meetings aim at informing DG TAXUD and help the Consortium obtain any necessary relevant information.

4. Publication of studies

The Consortium shall send its studies¹ to DG TAXUD before publishing them, within a reasonable timeframe, i.e., at least five working days prior to publication. The Consortium will need to ensure the accuracy of references to EU activities, where relevant and applicable. It should also discuss possible timing issues related to the publication of studies with DG TAXUD.

The Consortium is reminded of the respect of the grant agreement Article II.8 visibility of Union funding, specifically Information on Union funding and use of the European Union emblem and Disclaimers excluding Commission responsibility.

5. Events and workshops

When a conference, a workshop or another event organised or co-organised by the Consortium includes the participation of the European Commission, the Consortium will discuss the possible role and participation of the European Commission with DG TAXUD. This also includes related communication and media aspects.

¹ As defined in the Work Package 1 of the Annex I-Description of the Action

If an event organised or co-organised by the Consortium does not involve the participation of the European Commission, the Consortium is not requested to inform DG TAXUD prior to initiating contacts. It should nevertheless inform DG TAXUD of such events during the regular meetings as indicated under point 3.

Full name

Date

Signature