



European
Commission

Open invitation to tender n° TAXUD/2014/AO-04

Provision of tax and customs information services

1. BACKGROUND AND OBJECTIVES OF THIS CALL FOR TENDERS

In order to support policy formulation and monitoring of implementation of legislation in taxation¹ and customs² policy, the Commission needs to collect detailed and comparable information on tax and customs systems both at national and international levels for the EU Member States, candidate countries and potential candidate countries. Furthermore, the European Commission needs to collect detailed and comparable tax and customs information for a number of countries outside the EU in order to keep up-to-date with worldwide tax and customs developments.

A call for tenders is launched by the European Commission for the signature of a framework contract for the carrying out of studies and comparative analysis in various tax and customs areas.

The studies conducted under this framework contract are considered to be an essential source of information for impact assessment of Commission initiatives.

2. NATURE OF THE CONTRACTS AND AWARDING AUTHORITY

Multiple framework contracts shall be signed with up to 3 successful tenderers. For the execution of these contracts a cascade mechanism as described in the preamble of the attached draft framework contract and in section 7 below will apply.

The framework contracts are awarded to multiple contractors by the European Commission, hereinafter referred to as "The Commission".

The services to be contracted cover the carrying out of ad-hoc studies, reports and comparative analyses on various taxation and customs issues on specific request from the Commission.

The tenderer must be able to carry out a number of studies per year on specific tax and customs topics as identified by the Commission. The topics to be examined are related to the analysis of fiscal and customs aspects of the Commission Work Programme³, to important tax and customs developments at the national, European and international level or to preliminary assessments of the EU-law compliance of Member States' tax legislation. The requested information can take various forms ranging from carrying out data collection services to conducting in-depth studies ('Studies and comparative analysis').

The contract is meant for covering ad-hoc studies that could arise from unexpected or urgent demands originating from within or outside the European Institutions.

¹ See http://ec.europa.eu/taxation_customs/taxation/gen_info/tax_policy/index_en.htm

² See http://ec.europa.eu/taxation_customs/customs/policy_issues/customs_strategy/index_en.htm

³ See http://ec.europa.eu/taxation_customs/common/about/work_program/index_en.htm

DG TAXUD expects to carry out some 30 tax and customs-related studies of an average duration of 9 months over the duration of the framework contract. The main users of this framework contract are the Commission services which carry out tax-related work, including monitoring the implementation of EU law, and those that develop customs policy and legislation.

3. LEGAL BACKGROUND TO ESTABLISHING THE CONTRACT

- According to the Treaty on the Functioning of the European Union (TFEU) and in particular Articles 113 and 115 thereof, the Commission has the competence of preparing legislative acts in the field of taxation.
- According to the Treaty on the Functioning of the European Union (TFEU) and in particular Article 207(2) in conjunction with Articles 289(1), 294(2) thereof, the Commission has the competence of preparing and presenting to Council and EP proposals for EU policy and legislation in the field of customs.
- According to the TFEU, the Commission has the competence of monitoring the compatibility of inter alia national tax legislation with the EU law.
- The Commission priorities in the field of taxation and customs.⁴
- The Commission work programme and priorities in the field of taxation and customs can be found on the TAXUD web site: http://ec.europa.eu/taxation_customs/common/about/work_program/index_en.htm.

4. SPECIFICATIONS FOR THIS CALL FOR TENDERS

On request of the Commission, the contractor shall conduct studies on various taxation and customs issues. The topics to be covered and the delivery dates are determined by the Commission on a case-by-case basis following a request for service sent to the contractor.

The taxation-related topics to be examined are related either to the monitoring of legislation, the analysis of fiscal aspects of the Commission Work Programme⁵, to important tax developments on the national, European and international level or to preliminary assessments of the EU-law compliance of Member States' tax legislation and its practical implementation.

The customs-related topics to be examined are related either to analysing the existing or expected impact of EU customs policy and legislation, to their practical

⁴ inter alia:

COM(2001)260, COM(2003)726, COM(2005)532, COM(2006)728, COM(2006)823, COM(2006)824, COM(2006)825, COM(2007)71, COM(2007)140, COM(2007)785, COM(2008)169, COM(2008)807, COM(2009)20, COM(2009)201, COM(2009)325, COM(2009)472, COM(2010)769, COM(2010)2020, COM(2011)85, COM(2011)121, COM(2011)714, COM(2011)851, COM(2011)864, COM(2011)922, COM(2012)64, COM(2012)206, COM(2012)428, COM(2012)465, COM(2012)516, COM(2012)722, C(2012)8805, C(2012)8806, COM(2012)791, COM(2013)71, COM(2013)800

⁵ http://ec.europa.eu/taxation_customs/common/about/work_program/index_en.htm

implementation in Member States, or with a view to proposing new policy. They may relate to the interaction between customs policy and implementation of customs measures in the enforcement of other policies (such as agriculture, health and safety, environment).

At EU-level, these topics may relate to all activities of the Commission in the field of taxation and customs union. More information on the Management Plan of the Directorate General in charge of taxation and customs can be found on the following web link:

http://ec.europa.eu/atwork/synthesis/amp/doc/taxud_mp_en.pdf

Requests may require specialist knowledge related to labour taxation, capital taxation, taxation of consumption in the European Union, EU customs legislation and policy, as well as to international and European aspects of taxation and customs but also to the relevant EU case-law in the tax area. In particular, requests may involve exploiting and/or combining detailed expertise on national, European and international level on topics related to:

- Taxation of individuals;
- Payroll taxes;
- Social security contributions;
- Withholding taxes;
- Taxation of corporations and partnerships;
- Taxation of permanent establishments;
- Tax treatment of groups, holding companies; investment funds, financial intermediaries and trusts;
- Tax treatment of investment income, financial instruments and derivatives, and tax aspects related to intellectual property;
- Taxation in the financial sector;
- Taxation of the digital economy;
- Innovative sources of finance (e.g. financial transactions taxes, bank taxes);
- Special tax regimes, schemes and credits;
- Transfer pricing;
- Mergers & acquisitions;
- Exit taxes, inheritance taxes and gift taxes;
- Taxation on consumption (VAT (including import VAT), Excise duties, Energy and environmental taxation, and other);

- Other indirect taxes;
- Administration and management of direct and indirect taxation systems, and customs;
- Administrative burdens and compliance costs;
- Tax and customs aspects related to trade with non-EU countries;
- Tax treaties and trade treaties (e.g. free trade agreements, customs union agreements);
- Administrative cooperation;
- Tax collection and recovery (assistance)
- Tax avoidance and fiscal fraud, tax planning and tax havens;
- The application of general principles of international taxation and tax legislation;
- The application of customs legislation;
- Jurisprudence by the European Court of Justice and national enforcement legislation;
- Tax and customs developments in international organisations (e.g. UN, OECD, WTO, WCO) and major countries outside the EU;
- The development of new tax and customs concepts;
- Technical analysis on the impact of initiatives in the field of taxation and customs⁶;
- Subjects covered by the Customs⁷ and Fiscalis⁸ 2020 Programmes.

The requested information can take various forms ranging from carrying out data collection to conducting in-depth studies. The analysis may involve detailed legal and/or economic assessment of national tax and/or customs legislation and practice in the Member States with respect to existing or planned European tax and/or customs legislation or other initiatives. In the context of monitoring the implementation of EU law, the services provided under the contract may be required and used in the context of infringement procedures or litigation before the European Court of Justice.

The offer must distinguish between two types of services:

(1) Data collection services

⁶ Taking into account the Commission Impact Assessment Guidelines:
http://ec.europa.eu/governance/impact/index_en.htm

⁷ http://ec.europa.eu/taxation_customs/customs/cooperation_programmes/customs2020/index_en.htm

⁸ http://ec.europa.eu/taxation_customs/taxation/tax_cooperation/fiscalis_programme/fiscalis_2020/index_en.htm

Such services are addressing legal, economic, socio-economic and environmental aspects. They involve either the look-up and compilation of information and national litigation, with respect to certain tax and/or customs aspects or application of legislation on the national level, on the EU level or in a third country.

(2) Studies

Such services go beyond the look-up and compilation of data and can include comparative analysis. Analysis may be needed in the following fields in taxation and customs: legal, policy, economic, and financial/accounting. The services to be provided may vary from interpretation to in-depth analysis and require, where appropriate, expertise in socio-economic and environmental context (e.g. distribution of income and wealth, education). The contractor undertakes that the different fields of expertise are readily available.

The tenderer shall describe the process for handling requests for the 'data collection services' and the 'studies and comparative analysis'. The contractors shall appoint one central contact person dealing with the specific requests relating to studies.

The tenderer shall provide assurance regarding the quality of all information supplied to the Commission by applying a quality control system. In addition, the tenderer must provide assurance that all information supplied to the Commission is accurate and up-to-date. To this effect, the tenderer has to describe in detail the quality control system applied in the offer.

The geographical coverage of the data shall at minimum include all EU-28 Member States, the candidate countries and potential candidates⁹ (Albania, Bosnia and Herzegovina, The former Yugoslav Republic of Macedonia, Iceland, Kosovo¹⁰, Montenegro, Serbia, Turkey), Andorra, Liechtenstein, Monaco, San Marino, OECD countries¹¹, BRICS countries (Brazil, Russia, India, China, South Africa), Eastern Partnership countries¹² and all G20 countries¹³

The tenderer shall describe to what extent accessing such data can be guaranteed, and present the strategies followed to supply the most recent data. This includes the monitoring of recent developments related to the national legislation; the outcomes of national, European, US and international court cases related to taxation and customs, EU legislation, work-in-progress in international and European private and public organisations dealing with taxation and customs, and discussions in academic and professional fora organised on taxation and customs.

⁹ http://europa.eu/about-eu/countries/on-the-road-to-eu-membership/index_en.htm

¹⁰ This designation is without prejudice to positions on status, and is in line with UNSCR 1244/99 and the ICJ Opinion on the Kosovo Declaration of Independence.

¹¹ <http://www.oecd.org/about/membersandpartners/>

¹² http://eeas.europa.eu/eastern/index_en.htm

¹³ https://www.g20.org/about_g20/g20_members

The reports shall be presented in a clear and structured format. Where an analysis on the national level is required, the results shall be presented in a way that allows for a direct comparison between the countries involved in the analysis. In all cases, the tenderer shall supply an electronic version of the report.

The contractor shall provide a detailed quotation for each request for offer (for a specific contract) for the supply of services.

For the data collection services, this quotation contains information on the data collection method, including a reference to the data sources used and information on the measures taken to ensure the quality of the information supplied.

For studies and comparative analyses, this quotation contains at least the following elements:

- a justification for the choice of the team composition and attribution of the tasks;
- the composition of the team that performs the work, in particular the number of staff deployed and the professional level of each staff member;
- a description of the steps taken to achieve the goal;
- a detailed work plan, containing the attribution of tasks to each individual member of the team, the time schedule for the work performed by each team member with setting of intermediate deadlines for relevant parts of the work;
- information on data collection, including justification of the data sources used
- a description on how the quality control system is organised and ensured for the particular study;
- a breakdown of the elements described under the previous bullet points for each individual work package as defined by the Commission in the request.
- All services are to be provided in English. The tenderer assures that the staff appointed has sufficient knowledge of this language.

5. SCOPE AND DURATION

The multiple framework contracts will cover the activities to be carried out over a maximum period of 4 years with a minimal duration of 2 years with 2 possible extensions of 1 year each.

6. REPORTS/MEETINGS/DELIVERABLES/DEADLINES/ORDERS

6.1. Indicative study/analysis timetable template

An indicative timetable template with possible deliverables and deadlines for a typical tax or customs-related study is given below. However, it has to be noted that the definition of the individual project timetables as well as deliverables and deadlines will be made only at the level of each individual

study and can substantially differ from the below indicative timetable template.

The contractor shall convene a start-up meeting with the Commission services within 15 working days from signature of the specific contract for the individual study.

Within one month from the signing of the specific contract, the contractor shall present an **Inception Report** to the Commission services with the detailed work programme agreed with the Commission, and shall convene a meeting with the Commission.

This report must be approved by the Commission services. The approval procedure is as follows: within 15 days following the meeting on the inception report, a new version will be submitted, taking into account the comments which have been received before and during the meeting.

Before the end of the 4th month following the signing of the specific contract, the contractor shall present an **Interim Report** and convene an interim meeting. This Interim Report should set out the state of progress of the work.

The procedure for adopting the Interim Report is identical to that described above for the Inception Report.

Before the end of the 7th month after the signing of the specific contract, the contractor will submit to the Commission a **draft Final Report** and convene a meeting. This draft report must be approved by the Commission services. The adoption procedure is identical to that described above for the Inception Report.

Before the end of the 9th month after the signing of the specific contract: The contractor will submit the **(Completed) Final Report** to the Commission. The Final Report must be approved by the Commission services.

This report will be accompanied by an executive summary in English and French in accordance with the visual identity guidelines of the European Commission (see also § 6.2).

The annexes will show all the technical elements (questionnaires, survey results, overview etc.). These documents must be available in electronic version (latest Word and pdf formats).

The reports mentioned above shall be submitted in English.

Meetings will be held in the premises of the European Commission in Brussels.

The indicative timetable for a typical study/economic analysis is as follows:

Time	Stage
T0	Specific contract signed

T0 + 15 working days	Start-up evaluation meeting with Commission services
T1 (= T0 + 1 month)	Inception Report
T1 + 15 days	Meeting with Commission services
T2 (= T0+4 months)	Interim report
T2 + 15 days	Meeting with Commission services
T3 (= T0+7 months)	Draft Final report
T3 + 15 days	Meeting with Commission services
T4 (= T0 + 9 months)	(Completed) Final report

6.2. Visual identity of the final deliverables

All studies produced for the European Commission and Executive Agencies shall conform to the corporate visual identity of the European Commission by applying the graphic rules set out in the European Commission's Visual Identity Manual, including its logo¹⁴.

The Commission is committed to making online information as accessible as possible to the largest possible number of users including those with visual, auditory, cognitive or physical disabilities, and those not having the latest technologies. The Commission supports the [Web Content Accessibility Guidelines 2.0](#) of the W3C.

For full details on Commission policy on accessibility for information providers, see: http://ec.europa.eu/ipg/standards/accessibility/index_en.htm

Pdf versions of studies destined for online publication should respect W3C guidelines for accessible pdf documents. See: <http://www.w3.org/WAI/>

6.3. Content of the final deliverables

6.3.1. Final study report

The final study report shall include:

- an abstract of no more than 200 words and an executive summary of maximum 6 pages, both in English and French;
- the following standard disclaimer:

“The information and views set out in this [report/study/article/publication...] are those of the author(s) and do not necessarily reflect the official opinion of the Commission. The Commission does not guarantee the accuracy of the data included in this study. Neither the Commission nor any person acting on the

¹⁴ The Visual Identity Manual of the European Commission is available upon request. Requests should be made to the following e-mail address: comm-visual-identity@ec.europa.eu

Commission's behalf may be held responsible for the use which may be made of the information contained therein."

- specific identifiers which shall be incorporated on the cover page provided by the Contracting Authority.

6.3.2. Publishable executive summary

The publishable executive summary shall be provided in both in English and French and shall include:

- the following standard disclaimer:

"The information and views set out in this [report/study/article/publication...] are those of the author(s) and do not necessarily reflect the official opinion of the Commission. The Commission does not guarantee the accuracy of the data included in this study. Neither the Commission nor any person acting on the Commission's behalf may be held responsible for the use which may be made of the information contained therein."

- specific identifiers which shall be incorporated on the cover page provided by the Contracting Authority.

7. THE CASCADE MECHANISM

The contracting authority ranks the tenderers in descending order with a view to establishing the list of contractors (in line with the maximum number announced beforehand) and the sequence in which they will be offered work when orders are placed.

The cascade mechanism is the mechanism applied for the choice of the contractor when multiple framework contracts are used. In general, where more than one contractor is nominated, the following rules shall apply to requests for the supply of services:

- (a) For each case, the Commission shall determine the specifications of the services required. The Contractor shall make his offer in response to the Commission's specifications within the time limit specified in the Contract.
- (b) When requesting an offer to supply services, the Commission shall initially address its request to the contractor who has been nominated in first place on the basis of the results of the evaluation of the call for tenders cited in the Contract, except in case of conflict of interest (as described below).
- (c) If the first contractor is in a position to meet the criteria of the specifications, then he shall be awarded the services in question.
- (d) If the first contractor is unable to meet the criteria of the specifications, then he shall be considered unable to supply the services requested. In this case, the Commission shall then address the same request (by going back to step (a) of the procedure) to the contractor who has been nominated in the second

place on the basis of the results of the evaluation of the call for tenders cited in the Contract. If the second contractor is in a position to meet the criteria of the specifications, then he shall be awarded the studies in question.

- (e) If this second contractor is unable to meet the criteria of the specifications, then he shall be considered unable to supply the services requested. In that event, the Commission shall then repeat this process with the contractor who has been nominated in the third place.
- (f) This process will terminate either with the award of the study in question to one of the contractors of the cascade list, or with failure to award the study to any contractor. In the event of failure, the Commission may redefine the study or start the procedure again on the same study at a later time.

A contractor must always be consulted in the order of the cascade, except in the case of a conflict of interest (as described below). If it arises that the concerned contractor is unable to respond efficiently to a request in conformity with the requirements (e.g. on the basis of his offer or following meetings or interviews), it will be informed that his offer is refused. In this case, the cascade mechanism will be activated.

The activation of the cascade can be justified for instance by the insufficient quality of the offer, the lack of expertise of the proposed consultants or a bad estimation of the resources allocated to the project.

To get an advice on the volume of resources proposed by the contractor to cope with the study specifications, the Commission can ask an independent Contractor to benchmark the offer.

Thorough documentation of all communication between the Commission and the Contractors is required in order to ensure a decision transparent to all parties.

- (g) The inability of the Contractor to supply his services for a requested study according to the procedure specified here shall not be considered as grounds for terminating the Contract, nor shall it affect the order in which the Contractor is to be addressed for subsequent projects;
- (h) During the cascade mechanism, when passing from one contractor to another, specifications cannot change, i.e. profiles and/or technical annexes must remain the same.

8. PRICES

Tenders will specify a price per man-day for each of the categories of experts described in Annex I - Questionnaire. The price per man-day is unique per category of experts and includes all types of overheads (e.g. administrative costs, cost of copies, meetings, etc.).

Prices for access to external databases owned by third parties should not be included in the price per man-day as described in the previous paragraph. Such prices will be the subject of separate reimbursement of costs incurred provided that the expenses are directly linked to the services requested under a specific contract concluded

under the framework contract and duly justified by invoices issued by the third-party granting access to the database.

The Commission has allocated a provision for access to external databases for a value of EUR 300,000 in the price table (Annex III).

The total price for the services provided under this framework contract must cover all expenditure incurred in the performance of the contract including any necessary travel and subsistence costs.

The labour cost for each category of staff engaged in the project must be specified.

Prices must be quoted in EUR using, when needed, the conversion rates published in the C series of the *Official Journal of the European Union*¹⁵ on the day when the notice of invitation to tender was published.

Prices should be quoted free of all duties, taxes and other charges, including VAT, as the Union is exempt from such charges under Articles 3 and 4 of the Protocol on the privileges and immunities of the European Union; if any, the amount of VAT should be shown separately.

9. TENDERS FROM CONSORTIA

Contractors or suppliers must specify and quantify the role, qualifications and experience of each member of the consortium. A prime contractor must be designated and a Power of Attorney (Annex VIII) must be completed.

In case of consortia, the criteria have to be met by the consortia as a whole. Nevertheless, the declaration of honour with respect to the exclusion criteria has to be provided by each member of the consortium. In addition, the evidence of professional risk indemnity insurance, valid at the time of submission of the offer as well as the balance sheets and results for the last two financial years for which accounts have been closed, have to be provided by each member of the consortium.

10. ASSESSMENT OF THE TENDERERS AND OFFERS

The assessment of the tenderers and offers will be conducted on the basis of the rules as set out in section 9 of the guidebook for tenderers "Submitting an offer in response to a call for tenders issued by the Directorate-General for Taxation and Customs Union".

10.1. Exclusion criteria

Please refer to Annex IV – Guidebook for Tenderers, section 9.1.

Tenderers have to fill in the Annex I – Questionnaire, section 2 and provide the supporting documentation.

¹⁵ <http://eur-lex.europa.eu/oj/direct-access.html>

10.2. Selection criteria

10.2.1. Economic and financial capacity

Please refer to Annex IV – Guidebook for Tenderers, section 9.2.1:

Tenderers have to fill in the Annex I – Questionnaire, section 3 and provide the supporting documentation.

10.2.2. Technical and professional capacity

Please refer to Annex IV – Guidebook for Tenderers, section 9.2.2.

Tenderers have to fill in the Annex I.– Questionnaire, section 4 and provide the supporting documentation.

Tenderers are required to prove that they have sufficient technical and professional capacity to perform the contract. To that end, they must fill in the attached Questionnaire (Annex I) and provide documentation which confirms that they meet the following criteria:

- (1) Tenderer manpower and qualification of staff relevant to the requested services;
- (2) A statement of the service provider's average annual manpower (in the field of the requested profiles) and the number of managerial staff for the last three years;
- (3) A list of references in relation to similar services provided for the last three years, including the client references, the number of consultants provided, the associated volumetric, dates and duration, financial amounts, and certification of the services provided by the recipients, public and private;
- (4) CVs
- (5) A description of the tenderer's quality assurance and control mechanisms;
- (6) A declaration of honour on sufficient English language knowledge;
- (7) An indication of the proportion of the contract which the service provider may intend to sub-contract and a description of the tasks that will be subcontracted.
- (8) A declaration of honour on the minimum required geographical coverage of data.

10.3. Award criteria

10.3.1. Technical evaluation

Please refer to Annex IV – Guidebook for Tenderers, section 9.3.1.

Please refer to Annex I – Questionnaire, section 5 and provide the supporting documentation.

The technical evaluation of the offers will be based on a rating of the quality criteria below, with the indicated weighting:

Award criteria	Weight	Max. Points	Min. points to qualify
1) Quality of the methodology – The tenderer shall specify the methodologies proposed in order to cope with the variety of tasks to be implemented under the contract. The tender will be evaluated on the relevance, quality and depth of the methodologies proposed.	50%	500	250
2) Quality of the multi-disciplinary approach – The tenderer shall specify the multi-disciplinary approaches proposed in order to cope with the variety of tasks to be implemented under the contract.	30%	300	150
3) Clarity, completeness and overall coherence of the proposal.	20%	200	100
Total	100%	1000	600

The technical evaluation will be carried out by establishing an overall technical score for the technical proposal that takes into account the individual scores for the award criteria listed above.

The marks indicate the importance given to each award criterion which is stated in weight (percentage) and points. The maximum overall score is 1000 points.

Selected companies will have to score at least 50% for each award criterion.

An overall score of 600 points or more is also required.

Offers for which the technical quality assessment score is less than 600 points or offers for which less than half the points are scored on an individual criterion will not be considered for the price assessment and for the award of the contract.

The offer found to be of the best quality will receive a normalised quality indicator of 100 points. The remaining offers will receive lower normalised quality indicators in proportion to their quality.

10.3.2. Financial evaluation

Please refer to Annex IV – Guidebook for Tenderers, sections 9.3.2 and 6.3.6.

The financial evaluation will be performed on the basis of the prices stated in the Annex III – Price Table which constitutes the financial offer.

Your attention is drawn to the fact that these figures do not constitute any formal obligation for the Commission to procure any amount of services.

Prices must be inclusive of all additional costs. Please be aware of Article 151 of the Rules of Application of the Financial Regulation on abnormally low price offers.

Any assumption, hypothesis or condition in the formulation of the financial offer shall cause rejection of the whole offer.

The basis for the price assessment is the total price for evaluation.

The offer found to be the cheapest will receive a normalised price indicator of 100 points. The remaining offers will receive lower normalised price indicators in proportion to their prices.

10.3.3. Award

Please refer to Annex IV – Guidebook for Tenderers, section 9.4.

The offer presenting the best value for money will be identified in the following way:

A weighting factor of 70% will be applied to the normalised quality indicator and a weighting factor of 30% will be applied to the normalised price indicator:

$$\text{(Normalised quality} \times 70\%) + \text{(Normalised Price} \times 30\%) = \text{Normalised result}$$

The highest normalised result will establish the offer presenting the best value for money.

11. PREPARING AND SUBMITTING THE OFFER

Please refer to Annex IV – Guidebook for Tenderers, sections 6 and 7.

In order to facilitate the clarity of the offers, the tenderers have to make clear reference in each question of the questionnaire where the answers are given in the offer. Please note that an electronic copy of the elements as indicated in section 6.3.5.2 of the Guidebook for Tenderers shall be provided on separate hard supports, which must also be clearly labelled.

All documents of the call for tenders are:

- the sole property of the Commission (unless otherwise specified), are provided without prejudice and for the exclusive use of the tendering parties to prepare their tenders, to the exclusion of any other usage;
- provided "as is", without guarantee of any sort. The Commission disclaims any responsibility in case of damage incurred when using the provided information.

In case of problems to access and/or read the information provided, contact the following address by e-mail: taxud-tenders@ec.europa.eu.

12. RESULTS

The Commission services will be responsible for deciding the possible dissemination of the studies and analysis performed under this contract, notably in the form of a publically available report. In the execution of specific studies under this framework contract, the tenderer may be asked to supply the calculation files containing the data used. In that case, they should be presented in an interpretable and readable format. The tenderer should be able to make the calculations available to the Commission at any time.

13. LIST OF ANNEXES

Annex I	Questionnaire
Annex II	<i>not applicable</i>
Annex III	Price Table
Annex IV	Guidebook for Tenderers
Annex V	Declaration of honour on exclusion criteria and absence of conflict of interest
Annex VI	Legal Entity Form
Annex VII	Financial Identification Form
Annex VIII	Power of Attorney
Annex IX	<i>not applicable</i>
Annex X	Model Framework Contract