



**EUROPEAN COMMISSION**  
DIRECTORATE-GENERAL  
TAXATION AND CUSTOMS UNION  
Direct taxation, Tax Coordination, Economic Analysis and Evaluation  
**Economic analysis, evaluation & impact assessment support**

## **ANNEX VIII**

### **TAXUD/2012/AO-02**

#### **Provision of evaluation and impact assessment-related services**

#### **HYPOTHETICAL CASE STUDY ON ENERGY TAX DIRECTIVE**

For the purpose of evaluating offers, we propose tenderers to demonstrate their approach in the case of a hypothetical study on the evaluation of the impacts of the current Energy Tax Directive (Directive 2003/96/EC).

The aim of such a study would be to evaluate the Energy Tax Directive from 2003 in terms of its objectives and generated impacts. It should also assess to what extent the global and sectoral developments since its introduction called for a revision of the directive. The proposed evaluation methodology should provide for a sound basis for recommendations, ensuring that all statements regarding the actual practice of the member states in energy taxation since the introduction of the directive are sufficiently substantiated.

#### **Steps**

Description of

- (i) the detailed evaluation methodology and how the methodology would be applied in practice in the concrete context of this hypothetical case study;
- (ii) the data collection and analysis;
- (iii) the work organisation (scheduling and tasks) and the proposed composition of the mixed and versatile teams.

Word limit: 10 pages maximum