



**Open invitation to tender n°
TAXUD/2016/AO-05**

**for a study on the review of the VAT
special scheme for travel agents and
options for reform**

Technical Specifications

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1. BACKGROUND

The European Commission (hereinafter referred to as “the Commission”) launches a call for tenders for the signature of a study on the review of the special VAT scheme for travel agents and options for reform.

When the 6th VAT Directive¹ was adopted in 1977 a special scheme was introduced for travel agencies and for the purpose of the scheme tour operators shall be regarded as travel agents. This special VAT scheme, now set out in Articles 306 to 310 of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax² (hereinafter referred to as “VAT Directive”), was brought in due to the special nature of the industry. The services offered by travel agents usually consist of a package of services, in particular transport and accommodation obtained from third parties. These packages are then sold by travel agents, in their own names, to travellers. Under these circumstances, the normal rules on the place of taxation, the taxable amount and deduction of input tax are particularly difficult to apply due to the complexity and location of the services provided.

Under Article 307 of the VAT Directive, all transactions performed by the travel agent in respect of a journey are regarded as a single supply. The taxable amount is the profit margin realised by the agent on the supply of a travel package and hence the agent is not entitled to deduct input VAT. The place of taxation for the agent's supply is where he has established his business activities or has a fixed base from which he provides the service or, failing this, the place where he has his permanent address or usually resides.

The special VAT scheme has two aims: (a) to simplify application of European Union VAT rules for these supplies, particularly so that a travel agent avoids multiple registrations for VAT purposes in each of the Member States where the transactions charged to the agent are performed; (b) to ensure that the VAT revenue goes to the Member State in which final consumption of each individual component of the single supply takes place. VAT revenue on services enjoyed in the course of the journey, such as hotels, restaurants or transport, will go to the Member State in which the traveller receives the service, whereas VAT on travel agents' margins returns to the Member State where the agent is established.

In practice the special VAT scheme for travel agents was never applied uniformly by Member States, which might lead to double taxation, distortions of competition and unfair distribution of VAT receipts among Member States.

Therefore, on 8 February 2002 the Commission published a proposal for a Council Directive amending the 6th VAT Directive as regards the special scheme for travel agents³ in order to:

- allow travel agents to apply VAT to their profit margin for services sold to other travel agents as well as to private individuals.

¹ [Council Directive 77/388/EEC of 17 May 1977 on the harmonisation of the laws of the Member States relating to turnover taxes - Common system of value-added tax: uniform basis of assessment.](#)

² <http://eur-lex.europa.eu/legal-content/EN/TXT/?uri=URISERV%3A131057>

³ [COM\(2002\) 64](#)

- include travel agents not established in the EU within the scope of the VAT system, when selling package tours to customers established in the EU.
- entitle travel agents to opt for application of the normal VAT system
- authorise travel agents to calculate a single profit margin for package tours provided over a certain period.

The Commission did not accept demands to amend the proposal by introducing an exemption for supplies to third-country established clients, as this would be contrary to one of the basic principles of the EU VAT system whereby supplies of goods and services are taxed there where the consumption takes place. Therefore, the profit margin generated in the EU, should be taxable in the EU, where the supply of the travel agent is realised and it should not be exempted when the customer is established outside the EU.

To this end, on 21 February 2003 the Commission adopted a proposal for a Regulation of the Council and the European Parliament amending Regulation (EEC) No 218/92 on administrative cooperation in the field of indirect taxation (VAT) as regards additional measures regarding supplies of travel services.⁴ This proposal aimed to include in the special margin scheme applicable to travel agencies the simplified mechanism adopted for services provided electronically by suppliers not established in the European Union to customers established in the EU.

No agreement could be reached in the Council and the proposal was finally withdrawn in 2014, because it became obsolete after the ruling of the Court of Justice of the European Union (hereinafter referred to as “CJEU”) in the case *Commission vs Spain*⁵.

In its ruling, the CJEU

- confirmed that, in the travel agency sector, the taxable amount must be determined by reference to each single supply made by the travel agent, not on an overall basis.
- considered that the provisions of the special scheme are not limited to sales of travel services to travellers only and added that an approach consisting in applying the special scheme to any type of customer is the best way of achieving the aims of the scheme. This enables travel agents to benefit from simplified rules regardless of the type of customer to whom they provide their services, while encouraging a fair distribution of receipts between the Member States.

Furthermore, based on case-law from the CJEU, the scope of the special scheme for travel agents covers travel services supplied by travel agents that relate to a journey, in particular transport and accommodation, including when supplied to taxable persons other than the traveller. Supplies made by travel agents cannot be excluded from the application of Articles 306 to 310 of the VAT Directive, merely because the supply consists of a single component or because they are supplied within one Member State only.

⁴ COM(2003) 78 final - <http://ec.europa.eu/transparency/regdoc/rep/1/2003/EN/1-2003-78-EN-F1-1.Pdf>

⁵ [CJEU, judgment of 26 September 2013 in case C-189/11, Commission v Kingdom of Spain.](#)

The underlying reasons for the special scheme for travel agents are equally valid where the trader is not a travel agent or tour operator within the normal meaning of those terms, but carried out identical transactions in the context of another activity, such as that of hotelier.

Finally, the special scheme for travel agents, constituting an exception to the normal rules of the VAT Directive, must be applied only to the extent necessary to achieve its objectives and must therefore be held to apply only to components bought in from third parties.

In October 2014 the VAT Committee in his 101st meeting agreed by a large majority that transactions carried out by a travel agent acting in his own name for taxable or non-taxable persons, shall only be covered by that special scheme if the travel agent has established his business within the European Union or has a fixed establishment there from which he has carried out the supply of the services in question.⁶

2. NATURE OF THE CONTRACT, AWARDING AUTHORITY, SCOPE, OBJECTIVES

The Commission – the awarding authority – will award the contract to a single contractor.

The special scheme for travel agents was intended as a simplification measure to avoid multiple registration obligations for businesses and to ensure the correct allocation of VAT revenues. The study should consider how the original objectives of the scheme can best be delivered, whether these remain valid or are in need of updating and if there is still a need for a special scheme.

The objectives of the study are to:

1. analyse the implementation and application of Articles 306 to 310 of Council Directive 2006/112/EC,
2. provide an in-depth economic analysis of the travel industry,
3. evaluate the functioning of the current VAT rules provided for under the special scheme for travel agents, notably taking into account a digital environment and a VAT regime based on the destination principle, identifying and quantifying potential distortions of competition,
4. identify, assess and compare options for reform both under the current place of supply rules and under place of supply rules based on the destination principle.

3. LEGAL BASIS FOR ESTABLISHING THE CONTRACT

- According to the Treaty on the Functioning of the European Union⁷ (hereinafter referred to as the “TFEU”) and in particular Articles 113 and 115 thereof, the Commission has the competence of preparing legislative acts in the field of taxation.

⁶ [Guidelines of the VAT committee](#) (ref.: 101 DOCUMENT G).

⁷ [The Treaty on the Functioning of the European Union](#)

- According to the TFEU, the Commission has the competence of monitoring the compatibility of inter alia national customs and tax legislation with EU law.
- Article 30(4) of the [Financial Regulation](#) establishes that institutions shall undertake both ex ante and ex post evaluations in line with guidance provided by the Commission in order to improve decision-making. Such evaluations shall be applied to all programmes and activities which entail significant spending. Furthermore, the commitment to carry out evaluations may be embedded directly in legal acts or result from political decisions within the framework of smart regulation.
- As agreed in the Göteborg and Laeken European Councils, the Commission established an integrated method for impact assessment. The creation of an impact assessment system is a concrete action of the [Better Regulation Action Plan \(COM\(2002\) 278\)](#) in order to improve the quality and coherence of the policy development process. [The latest Better Regulation Guidelines \(2015\)](#) contain guidance on how Commission Services conduct impact assessments.

4. DESCRIPTIONS OF SERVICES TO BE COVERED

4.1. Task 1: Analysis of the implementation and application of Articles 306 to 310 of the VAT Directive for each Member State

The contractor should identify how the provisions of the special scheme for travel agents are applied seen in the light of recent judgments of the CJEU⁸ with regard to B2B supplies and the rules determining the travel agents' margin.

4.2. Task 2: Provide an in-depth economic analysis of the travel industry

The contractor should take into account studies about the tourism industry, in particular the study on the impact of EU policies and the measures undertaken in their framework on tourism⁹ and the study on the competitiveness of the EU tourism industry¹⁰. The latter identified the following business models:

1. Tour Operators - ranging from large international tour operators to small independent niche operators (mainly B2C)
2. Travel Management Companies (TMC) - which mainly focus on business travel as intermediaries and serve primarily corporate customers (B2B)
3. Travel agents - covering mainly the leisure market as intermediaries. Travel agents can operate as “brick & mortar” enterprises or as “online” agents or both (mainly B2C)
4. Destination Management Companies (DMC) - which are mainly operating in the inbound segment (mainly B2B)
5. MICE (Meeting, Incentives, Conference and Events organisers) organisers – which are mainly operating in the corporate segment (B2B)

⁸ Cases [C-189/11 Commission v Spain](#), [C-193/11 Commission v Poland](#), [C-236/11 Commission v Italy](#), [C-269/11 Commission v Czech Republic](#), [C-293/11 Commission v Greece](#), [C-296/11 Commission v France](#), [C-309/11 Commission v Finland](#) and [C-450/11 Commission v Portugal](#)

⁹ http://ec.europa.eu/growth/tools-databases/newsroom/cf/itemdetail.cfm?item_id=6227&lang=en&title=Study-on-the-impact-of-EU-policies-and-the-measures-undertaken-in-their-framework-on-tourism

¹⁰ http://ec.europa.eu/growth/tools-databases/newsroom/cf/itemdetail.cfm?item_id=3702&lang=en&title=Study-on-the-Competitiveness-of-the-EU-tourism-industry

Generally speaking one can distinguish between intermediaries and organisers. Intermediaries are companies acting on behalf of service suppliers (airline, hotel, organiser) and/or the customer, while organisers typically bundle travel services and sell the package in their own name to the customer. There are different terminologies used in the various EU Member States for intermediaries (travel agent / agency, disclosed agent, retailer, etc.) and organisers (tour operator, tour organiser, principal, etc.).

The contractor should give an overview of existing business models of travel agents and how consumers and suppliers interact with each other. The analysis should cover all travel agents located in the EU or supplying travel services to customers residing in the EU.

In a second step the business models should be analysed according to their VAT treatment (special scheme, normal rules, exempt, out of scope) and nature (B2B or B2C supplies) and their supply chains.

Finally, the contractor should evaluate the influence of the internet and of the sharing economy on the different business models.

The qualitative analysis should be complemented by a quantitative analysis based on available data sources. The contractor shall take into account available data sources, in particular EUROSTAT data according to NACE Rev. 2 Division 79¹¹, structural business statistics (SBS) and tourism statistics¹².

As available data on travel agents and package tours do not distinguish between the VAT treatments (e.g. businesses covered by the data might act mainly as disclosed agents and intermediaries), the contractor would need to exploit secondary data sources or collect additional data by conducting questionnaires or interviews with stakeholders and national tax administrations to identify shares for transactions taxed under the margin scheme for each business model and a further breakdown in B2B and B2C supplies.

The quantitative analysis regarding the different business models and their VAT treatment should be completed by estimating the relation between

- non-deductible input VAT and VAT paid on the profit margin for services supplied under the special scheme.
- deductible input VAT and VAT charged to the customers for services supplied under the normal VAT rules.

To round the analysis out the contractor should clarify to which amount supplies to non-EU citizens are taxed under the margin scheme and to which amount the margin for supplying non-EU travel to EU customers remains untaxed under the margin scheme.

¹¹ http://ec.europa.eu/eurostat/statistics-explained/index.php/Tourism_industries_-_economic_analysis

¹² http://ec.europa.eu/eurostat/statistics-explained/index.php/Tourism_statistics

4.3. Task 3: Evaluate the functioning of the current VAT rules provided for under the special scheme for travel agents, notably in a digital environment and in relation to a VAT regime based on the destination principle, and identify and quantify potential distortions of competition

In order to assess the functioning of the current VAT rules provided for under the special scheme for travel agents, first the practical implications of the recent CJEU judgments¹³ should be analysed in regard to B2B supplies and the margin calculation.

With regard to B2B supplies the actual non-deductibility of input VAT should be quantified and attributed to the different business models and separately identified for supplies between travel agents.

With regard to the calculation of the margin it should be clarified:

- how travel agents itemise VAT in each invoice when acting in own name
- how travel agents operating under the normal VAT rules are able to itemise VAT in each invoice
- whether there is sufficient information to calculate VAT at the time the invoice is issued and
- how a margin can be corrected retroactively.

The study should conclude about potential competitive advantages for travel agents established in a Member State that allows for a calculation of a global profit margin and an exclusion of B2B supplies from the special scheme.

Furthermore, the contractor should analyse the CJEU judgements in terms of their impact on in-house services supplied by travel agents and on services supplied by them acting as an undisclosed agent (intermediary).

The study should then conclude about competitive advantages in some Member States with regard to mixed supplies and in-house supplies.

The contractor should subsequently analyse the functioning of the special scheme in the digital environment with regard to the current origin-based place of supply rules and assess competitive advantages that operators located outside the EU might benefit from. These competitive advantages should then be compared to the competitive advantages identified within the EU.

The contractor should finally conclude about potential distortions of competition arising from

- (1) the current rules itself,
- (2) differences in how these rules are applied between Member States and
- (3) competition with travel agents located outside the EU.

¹³ Cases [C-189/11 Commission v Spain](#), [C-193/11 Commission v Poland](#), [C-236/11 Commission v Italy](#), [C-269/11 Commission v Czech Republic](#), [C-293/11 Commission v Greece](#), [C-296/11 Commission v France](#), [C-309/11 Commission v Finland](#) and [C-450/11 Commission v Portugal](#)

The importance of each potential distortion should be quantitatively assessed and compared to each other.

4.4. Task 4: Identify, assess and compare options for reform both under the current place of supply rules and under place of supply rules based on the destination principle

Options should be set out and each one should be assessed against the initial objectives of the special scheme and the general VAT rules based on the destination principle. The contractor should subsequently prepare a qualitative analysis of costs, benefits, opportunities and risks with respect to the options for the modernisation of the special scheme.

The study should assess under the various options set out below the impact of proposed changes (if any) in terms of alleviating distortions of competition identified under task 3 and the impact of each option should be compared to the current rules as applied or the current rules, if correctly applied (option 1 and 2).

The impact on administrative burdens for business, with a separate analysis for large, medium and small businesses and the impact on competitiveness of EU businesses should be assessed in qualitative terms, as well as potential economic, social, geographical and environmental impacts (if any), be they direct or indirect. Subsequent, the impacts of each options should be compared to option 1 and 2, which are considered as base line options.

Overall, the study should cover at least 8 options, ranging from minor amendments (keeping the current place of supply rules) to options replacing the scheme by the normal VAT rules based on the destination principle:

1. Current rules as applied by Member States (identified in task 1 of the study)
2. Current rules if applied correctly by Member States
3. Current rules, but allowing to tax the margin at a reduced VAT rate
4. Current rules, but allowing a global margin
5. Current rules, but excluding B2B supplies from the special scheme
6. Current rules, but excluding B2B supplies from the special scheme with the possibility of opting for taxation under the special scheme for B2B supplies
7. Define the place of supply as being where the customer resides (including means of avoiding multiple registrations and payments)
8. Travel agents located outside the EU to be taxed under the margin scheme (including means of avoiding multiple registrations and payments)

For option 4 the contractor should make appropriate proposals (sub options) in the offer concerning common rules for calculating a global margin.

For option 8 the contractor shall make appropriate proposals (sub options) in the offer of how to adapt the current rules in order to establish a level playing field between travel agents located inside and outside the European Union and which differ from option 7.

A further finetuning of the options may be required after the interim report.

The proposed options should be assessed against the background of current EU priorities in terms of VAT policy, such as the confirmation of the destination principle as the definitive system and the extended use of the single electronic registration and payment mechanism (one-stop-shop) to reduce the administrative burdens for businesses arising

from different VAT regimes. Further work is needed to describe the requirements for a single electronic registration and payment mechanism that can be efficiently used by travel agents to avoid multiple registrations and payments.

In addition, the study should assess in how far the destination principle is already implemented by the current rules with regard to the non-deductible input VAT (the place of supply rules concerning accommodation, restaurant and catering services, passenger transport services, excursions, short-term hire of a means of transport, guides' services, admission to places and entertainments).

Furthermore, the study should also give a brief outlook about the future development of the travel market and assess the options accordingly.

Finally, the qualitative analysis of the costs and benefits of each option should be complemented by estimates about the quantitative impacts of each option on national budget revenues for each Member State.

4.5. General considerations concerning technical quality of the tender

The tenderer shall describe in the offer the strategies to gain access to existing, readily available databases. The description of those databases should include the geographical coverage and the comparability of the data across sectors and countries (see section 4.3 of Annex 1: Questionnaire). The tenderer shall also describe the methodology for collecting additional data which is outside the scope of readily available databases and the methodology to be applied to determine the order of magnitude for impacts that could otherwise only be assessed in a descriptive manner.

The tenderer must demonstrate and provide assurance that the team which will conduct a specific task will consist of at least two senior VAT experts, of whom one can also act as the project manager, each having at least five years of professional experience with regard to the special scheme for travel agents. In addition, the team needs to include at least one junior economist with recent experience in evaluation and impact assessment-related services (for a definition of staff categories, please see section 4.1 in Annex 1: Questionnaire).

The tender should outline furthermore the adequacy of the mechanisms for ensuring quality of service, rapid response and timely availability of the study. The tenderer should also describe the mechanism intended to be put in place to ensure access to one (1) external reviewer for the study (see section 6.2 of these tendering specifications and section 4.2 in Annex 1: Questionnaire).

4.6. Linguistic and minimum geographical coverage

All deliverables are to be provided in English. The tenderer will have to assure that the staff proposed has thorough knowledge of this language (see section 4.4 of Annex 1: Questionnaire and the requested declaration of honour).

The study will require coverage of the 28 Member States of the European Union plus important third countries for the travel market like Switzerland and Turkey. This implies the requirement to cover the different linguistic regimes existing in all of these countries (see section 4.3 of Annex 1: Questionnaire).

5. ASSESSMENT OF OFFERS

5.1. Setup of tendering entity, administrative information

For details on conditions and information on documents and administrative information that need to be submitted for each of the companies participating in the offer, please see Annex 1: Questionnaire.

5.2. Exclusion criteria

The Commission reserves its right to exclude offers which do not meet the exclusion criteria as described in section 9.1 of Annex 4: Guidebook for Tenderers and established in section 2 of Annex 1: Questionnaire. This Annex 1 also details the information to provide with respect to the exclusion criteria.

5.3. Selection criteria

Tenderers will be selected for the quality assessment only if they can prove that they have sufficient technical and professional capacity. The selection process is described further in section 9.2 of Annex 4: Guidebook for Tenderers. Sections 3 and 4 of Annex 1: Questionnaire establish the criteria to be met and outline what type of information tenderers have to provide.

5.4. Award criteria

The quality of offers retained after assessing the exclusion and selection criteria will then be evaluated according to the following evaluation:

- The technical evaluation based on the quality of the services offered in the light of the tendering specifications
- The financial evaluation based on the quoted price.

5.4.1. *Technical evaluation*

The Commission will assess the technical quality of tenders on the basis of specific technical evaluation criteria which are described in section 5 of Annex 1: Questionnaire. The offers will be evaluated to what extent they meet the specified requirements.

At the end of the assessment of the technical quality, each offer will be assigned an overall technical score. The maximum overall technical score is 100. Selected companies will have to reach a technical score of at least 60% for **each individual** technical evaluation award criterion and will have to reach an overall score of at least **700 points (out of 1000)**.

For each offer which meets these combined minimum conditions set for their technical quality, the Commission will calculate a technical quality indicator as follows:

$$\text{Technical quality indicator}_{(Offer\ i)} = \frac{\text{Overall technical score}_{(Offer\ i)}}{\text{Overall technical score}_{(best\ Offer)}} \times 100$$

In this way, the offer with the best technical quality score will receive a technical quality indicator of 100 points. The remaining offers will receive lower technical quality indicators in proportion to their technical evaluation scores.

5.4.2. *Financial evaluation*

Offers which meet the minimum conditions set for the assessment of their technical quality will be compared on the basis of the prices quoted by the tenderer. Tenderers have to provide a fixed price quote using the price table provided in Annex 3. The price must cover all expenditures incurred in the performance of the contract including any necessary travel and subsistence costs.

Prices should be quoted free of all duties, taxes and other charges. In particular, prices should exclude VAT, as the European Union is exempt from such charges under Articles 3 and 4 of the Protocol on the privileges and immunities of the European Union. 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 on the day when the notice of invitation to tender was published.

Offers must be free of any condition, assumption or hypothesis. Submission of a tender implies acceptance of all the provisions laid down in the draft contract and associated annexes, including the Tendering Specifications and waiver of the Tenderer's own general or specific terms and conditions.

For each offer which meets the minimum conditions set for the assessment of their technical quality (see 5.4.1 above) the Commission will calculate a price indicator as follows:

$$Price\ indicator_{(Offer\ i)} = \frac{Lowest\ Total\ Scenario\ Price}{Total\ Scenario\ Price_{(Offer\ i)}} \times 100$$

In this way, the offer with the lowest total price for the pre-defined scenario will receive a price indicator of 100 points. The remaining offers will receive lower price indicators depending on their prices quotes.

5.5. **Determining the economically most advantageous offer**

The contract will be awarded to the tenderer offering the economically most advantageous offer. This tenderer will be identified by calculating for each offer which meets the minimum conditions set for the assessment of their technical quality (see 5.4.1 above) the weighted sum of the technical quality indicator and the price indicator. A weight of 70% shall be attributed to the technical quality indicator and a weight of 30% shall be attributed to the price indicator.

$$Total\ Score = 0.7 * Technical\ quality\ indicator + 0.3 * Price\ indicator$$

The highest total score will indicate the offer presenting the best value for money.

6. **TIMING AND DELIVERABLES**

A direct contract will be drawn up in accordance with the model outlined in Annex 9: Model contract. The direct contract will be prepared for formal agreement on the specifications of the assignment, proposed team, value, conditions of payment, work plan

and timetable. Within 10 working days of a direct contract being sent by the Commission to the contractor for its signature, the contractor shall return it to the Commission, duly signed.

Changes or additions to the team proposed and agreed upon in the direct contract must be notified to the Commission in writing. The Commission will have the right to object to any changes of members of the team from those initially agreed.

6.1. Project phases and deliverables

The project will include the following phases and reports:

A **Kick-off meeting** with the Commission in Brussels will be organised within one month after the starting date.

Three months after the starting day, the Contractor will provide a **draft Interim Report** which will include the preliminary findings of the analysis. This report will be presented and discussed at a meeting with the Commission in Brussels.

The Commission will issue a response in writing. The contractor will subsequently have **one month** after the receipt of comments from the Commission to make requested modifications to the satisfaction of the Commission services, and to submit a completed Interim report.

Seven months after the starting day, the Contractor will provide a **draft Final report**. This report will be presented and discussed at a meeting with the Commission in Brussels.

The Commission will issue a response in writing. The contractor will subsequently have **one month** after the receipt of comments from the Commission to make requested modifications to the satisfaction of the Commission services, and to submit a completed Final report.

The Final Report shall include an abstract of no more than 200 words and a publishable executive summary of maximum 6 pages, in English.

6.2. Quality assurance and control mechanism

The tender documents need to describe the mechanism intended to be put in place to ensure access to one (1) external reviewer of the final report (see section 4.2 of Annex 1).

Following receipt of each report, the Commission may in each case require that representatives of the Contractor present the report in a meeting of the Group on the Future of VAT and/or the VAT Expert Group and take questions from experts, delegates and Commission representatives. The meetings of the Group on the Future of VAT and/or the VAT Expert Group will be held in Brussels.

6.3. Visual identity of the deliverables, accessibility guidelines, disclaimer

The Final Report of the study 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 logo, see: http://ec.europa.eu/dgs/communication/services/visual_identity/index_en.htm

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, follow this [link](#). For these reasons, pdf versions of studies destined for online publication should respect [W3C guidelines for accessible pdf documents](#).

The final report shall include specific identifiers which shall be incorporated on the cover page provided by the Commission. Moreover, it shall include the following disclaimer:

“The information and views set out in this report 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.”

6.4. Copyright, dissemination

The copyright of the study will reside with the Commission. The Commission services will be responsible for deciding the possible dissemination of the studies and analyses performed under this contract. In the execution of the study, 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.

6.5. Minimum requirements

All requirements outlined in the tendering documents are to be considered as the minimal requirements to which the tender has to comply.

7.

ANNEXES

Annex 1	Questionnaire
Annex 2	not applicable
Annex 3	Price Table
Annex 4	Guidebook for Tenderers
Annex 5	Declaration of honour on exclusion criteria and selection criteria
Annex 6	Legal Entity Form
Annex 7	Financial Identification Form
Annex 8	Power of attorney
Annex 9	Model contract
Annex 10	Correlation table for staff categories and CVs
Annex 11	Correlation table for subcontractors/freelancers