

Commission Expert Group on Taxation of the Digital Economy

Call for Applications for the selection of members

1. Introduction

By decision of **22 October 2013**¹ (below: the Commission Decision) the Commission has set up the **Commission Expert Group on Taxation of the Digital Economy** (below: the expert group).

The expert group will bring together specialists on the operation of the digital economy, on international tax issues and on the economic consequences of international tax policy and assist the Commission in developing a comprehensive EU position on tax issues in the digital economy within a relatively short time frame.

The expert group's tasks will be those outlined in Article 2 of the Commission Decision.

The expert group will consist of a maximum of seven (7) individuals, including a Chair with a high political profile.

2. Call for Applications

The Commission is calling for applications with a view to selecting six of the seven individuals to become members of the expert group, as mentioned in Article 4(2) of the Commission Decision².

The applying individuals must have one of the profiles listed under (a) to (c) below:

- (a). He/she must have extensive experience in and expert knowledge on the operation of the digital economy, on sector specific regulations and on strategic issues relevant to digital companies, both small and large.
- (b). He/she must be an internationally recognised academic authority in taxation, e.g. in analysing the economic, financial and/or budgetary consequences of national or international tax policy reforms, in evaluating design options of national tax systems or in analysing international tax standards.
- (c). He/she must have expert knowledge on taxation issues in relation to the digital economy, e.g. by having specialised knowledge on issues related to e-commerce and taxation and/or by having significant practical experience of dealing with taxation issues in the digital economy in the public or private sector.

The Commission is looking for individuals that are nationals of a Member State of the European Union, of an acceding country or a European Economic Area country that have

¹ Commission Decision C(2013) 7082 of 22 October 2013 setting up a Commission Expert Group on taxation of the digital economy.

² The Chair of the expert group will be appointed in line with Article 4(2) of the Commission Decision.

demonstrated an interest and involvement in the digital economy, in international tax issues or in both. The specialist competencies in the areas to be discussed by the expert group should be demonstrated, for example by publications, involvement in public policy or strategy debates or other objective evidence indicating the professional authority of the individual in the field.

For reasons of consistency and transparency, the members of the expert group – with the exception of the Chair – will be appointed by the Director-General for Taxation and Customs Union from the list of individuals that respond to the present call for applications.

3. Assessment of applications

The Commission will take the following criteria into account when assessing applications:

1. Proven experience of the individuals to provide advice on and insight into the development and implementation of national and/or European policy;
2. Proven experience with and expertise of the individual on issues related to the digital economy, tax policy analysis or taxation of the digital economy as listed under 2 (a) to (c) above.
3. The need to strike a balance between the individuals to be appointed as members in terms of representativeness, in particular with regard to:
 - i. the background and main field of experience of the individuals such as the international business or consultancy sector, small and medium sized enterprises, the academic sector, public services and civil society;
 - ii. the geographical origin of the individuals; and
 - iii. gender balance.
4. As translation of working documents and interpretation during meetings into the Commission's working languages³ cannot be guaranteed, the individual's proficiency in English to a level to participate in discussions, to understand working documents and, if needed, to draft a written contribution is a requirement.
5. If it concerns self-employed individuals engaged in EU policy-making and policy implementation: Registration in the Transparency Register⁴.

The Commission may invite outside experts to participate on an ad hoc basis if they have specific expertise that would benefit the group.

4. How to submit an application

Applications must be duly signed and sent by Friday 8 November 2013 at the latest, preferably by e-mail to: TAXUD-D1@ec.europa.eu

The date of sending will be determined as follows:

³ English, French and German.

⁴ http://europa.eu/transparency-register/index_en.htm

Where applications are

The date of sending will be established as follows

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| 1. Sent by e-mail to TAXUD-D1@ec.europa.eu , | The date of sending will be the date of the e-mail |
| 2. Sent by post to the following address: | |
| European Commission,
DG Taxation and Customs Union,
Unit D1 Secretariat,
B-1049 Brussels | The date of sending will be the date on the postmark. |
| 3. Hand-delivered at the following address: | |
| European Commission,
DG Taxation and Customs Union,
Unit D1 Secretariat
Rue de Spa 3
Brussels | The date of sending will be the date on the receipt given upon delivery. |

Each application must be completed in one of the official languages of the European Union and should preferably be sent by e-mail and in Word format. However, applications in English would facilitate the evaluation procedure. If another language is used, it would be desirable to include a summary in English.

Applications must clearly document the professional experience and expertise in full by means of a curriculum vitae including at least the following information:

- Full professional background listing past and current employers and the length of time he/she has worked there;
- His/her education and specific competences and expertise in the areas listed in paragraph 2 (a) to (c) above;
- An overview of any specific projects and or tasks he/she has been involved in, that are relevant to the tasks of the expert group;
- Any experience he/she has acquired in the digital economy in general or taxation issues related to it in a national or international context.

5. Appointment and functioning

The Director General for Taxation and Customs Union will appoint the members for a mandate until 1 July 2014. However, they can be replaced or excluded in any of the cases referred to in Article 4(4) of the Commission Decision.

All members commit to high standards of active participation at the meetings of the expert group, in their preparation of meetings of the expert group and in drafting its report. All members will respect the conditions of confidentiality mentioned in Article 5(3) of the Commission Decision.

Travel and subsistence expenses incurred by participants in the activities of the expert group will be reimbursed by the Commission in accordance with the provisions in force at the Commission within the limits of the available budgetary appropriations. The list of members of the expert group will be published in the Register of expert groups.

Personal data will be collected, processed and published in accordance with the provisions of Regulation (EC) No 45/2001⁵.

6. Information and follow-up

No more than six meetings are foreseen for the expert group until the end of its term, depending on the working arrangement to be decided by the group itself. The first meeting has been foreseen for the beginning of December 2013.

For any further information please send an e-mail to TAXUD-D1@ec.europa.eu

Information on the results of this call for applications will be published on the Internet site of DG Taxation and Customs Union: http://ec.europa.eu/taxation_customs/index_en.htm.

⁵ Regulation (EC) No 45/2001 of the European Parliament and of the Council of 18 December 2000 on the protection of individuals with regard to the processing of personal data by the Community institutions and bodies and on the free movement of such data (OJ L 8 of 12.1.2001, p. 1).