



**Open invitation to tender n°
TAXUD/2014/AO-06**

**for the provision of evaluation and impact
assessment-related services**

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 framework contract for the provision of evaluation and impact assessment-related services. This framework contract will complement other existing contractual facilities already available to the Commission services.

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

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

The objective of this framework contract will be to provide the Commission with a facility to carry out evaluations and studies that feed into evaluations and impact assessments in the preparation of policy interventions. Specialised know-how in the area of evaluation and impact assessment and a thorough experience with methods and tools used in the European Commission are considered indispensable for the performance of this contract.

The Directorate-General for Taxation and Customs Union (hereinafter referred to as “DG TAXUD”) carries out on average 6 evaluations and/or studies (mostly in parallel) per year that feed into evaluations or impact assessments. Volume and duration of the specific tasks vary considerably between the individual projects. In recent years, studies required usually between 200 and 300 person-days within a period of 7 to 10 months. However, depending on the scope and nature of the services requested, the specific timeframe will be established for each specific contract separately and might deviate from this typical range. Depending on the needs of the operational unit initiating a specific request, the contractor will need to be able to mobilise the necessary resources at relatively short notice.

The framework contract will cover the activities to be carried out over a maximum period of 4 years from its date of signature. The framework contract will have a minimal duration of 2 years with 2 possible extensions of 1 year each.

3. LEGAL BASIS FOR ESTABLISHING THE CONTRACT

- According to the [Treaty on the Functioning of the European Union](#) (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.
- According to the 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 proposals for European Union (EU) policy and legislation in the field of customs, to the Council and the European Parliament,.
- 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 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. Impact assessments are to contribute to political decision-making in order to base decisions on sound analysis of the potential impact on society and on a balanced appraisal of the various policy instruments available.

4. DESCRIPTIONS OF SERVICES TO BE COVERED

4.1. Nature of services

Services requested will typically consist of entire evaluations or specific studies designed to contribute to a given evaluation or impact assessment project of the Commission, including "Fitness Checks" or "REFIT" exercises.

Impact Assessments are defined as a "set of logical steps which structure the preparation of policy proposals"¹ and are broadly understood as the identification of "the likely positive and negative impacts of proposed policy actions, enabling informed political judgements to be made about the proposal and identify trade-offs in achieving competing objectives"². An impact assessment is required for all major Commission proposals where there are choices among different policy alternatives and where significant direct economic, environmental or social impacts are expected. As a rule of thumb, should an initiative envisage a revision or amendment of a legislative instrument currently in place, the initiative would need to be preceded by an evaluation of the existing policy framework or its relevant elements.

An **evaluation** is broadly understood as "judgement of interventions according to their results, impacts, and the needs they aim to satisfy"³. At the European Commission, evaluations are primarily based on the [Financial Regulation](#) (Articles 30-33) and its Rules of Application (mainly Article 18)⁴, which require all programmes and activities involving significant spending to be evaluated. Furthermore, in the Communication on Evaluation ([SEC\(2007\)213](#)), the Commission establishes that all Commission activities addressed to external parties have to be periodically evaluated. This commitment is further strengthened in the more recent Communications on Smart Regulation ([COM\(2010\)543](#)), and on Regulatory Fitness and Performance Programme ([COM\(2014\)368](#)), in which the Commission commits to a further reinforced role of evaluations. The commitment extends to evaluate also the body of existing legislation to ensure that it delivers the intended benefits. The results of evaluations will often serve as a basis for impact assessments, should a revision of legislation be envisaged.

¹ See the Guidelines by the Commission on Impact Assessment ([SEC\(2005\) 791](#)).

² See the Communication from the Commission on Impact Assessment ([COM\(2002\) 276](#)).

³ See the Communication to the Commission on Reinforcing the use of evaluations ([SEC\(2007\)213](#)).

⁴ See the [Rules of Application](#) on the financial rules applicable to the general budget of the Union

Fitness Checks are "comprehensive policy evaluations assessing whether the regulatory framework for a policy sector is fit for purpose"⁵. In practice, fitness checks can be considered to be a specific type of evaluation that focuses not only on one specific regulatory intervention, but on several that are applicable to a certain policy area. Fitness Checks offer among others the possibility to identify in this way inconsistencies, gaps or overlaps and draw adequate conclusions.

Projects that fall within the **Regulatory Fitness and Performance Programme (REFIT)** can be considered being specific types of evaluations and impact assessments. Evaluations and impact assessments can be designed as REFIT exercises when their specific aim is "to cut red tape, remove regulatory burdens, simplify and improve the design and quality of legislation so that the policy objectives are achieved and the benefits of EU legislation are enjoyed at lowest cost and with a minimum of administrative burden"¹¹.

4.2. Policy Areas

The main policy areas to be covered relate to the key responsibilities and activities of DG TAXUD. The Commission work programme and priorities in the field of customs and taxation can be found on the [web site of DG TAXUD](#).

The non-exhaustive list below serves as an indication for the responsibilities and activities that might be covered by specific contracts:

1. Customs Union and customs policy, including:
 - (a) financing programmes and all the related eligible activities/actions, as well as the IT tools for the implementation of the programmes;
 - (b) customs IT systems and IT operations;
 - (c) customs aspects of European Union policies for health, safety, environment, agriculture and fisheries;
 - (d) risk management framework;
 - (e) Union Customs Code (UCC);
 - (f) main processes of the Customs Union related to export, import, transit, customs valuation,
 - (g) main processes of the Customs Union related to rules of origin and cash controls;
 - (h) customs enforcement of intellectual property rights
 - (i) electronic customs;
 - (j) Business Process Modelling;
 - (k) tariff matters, e.g. combined nomenclature and classification measures, tariff suspensions and tariff quotas, duty relief, Integrated Community Tariff (TARIC);
 - (l) horizontal customs aspects, e.g. uniform application of customs legislation and application of international customs standards and principles, international cooperation in the customs field, administrative burden and compliance cost, administrative cooperation.
2. Taxation, including:
 - (a) financing programmes and all the related eligible activities/actions, as well as the IT tools for the implementation of the programmes;
 - (b) taxation IT systems and IT operations;

⁵ See the [guidance on fitness checks](#) by the Commission.

- (c) direct taxation (e.g. company taxation, savings taxation, taxation of individuals, payroll taxes and social security contributions);
 - (d) indirect taxation (e.g. VAT and other turnover taxes, taxation in the financial sector, environmental taxes, energy and transport taxation, excise duties);
 - (e) horizontal aspects of taxation (e.g. administrative cooperation, tax governance, administrative burden and compliance cost, tax treaties, special tax regimes, tax fraud and avoidance, tax havens, national enforcement legislation, implementation of general principles of international taxation and the EU tax law, including jurisprudence by the Court of Justice of the European Union (CJEU) , development of new concepts and policies).
3. Other policy areas, such as: International aspects of taxation and customs, e.g. contribution to the achievement of the European Neighbourhood Policy's objectives, contribution to EU trade and development policies, etc.

A specific service requested might concern issues of more than just one of these domains. This could be the case for instance with the analysis of policy strategies, effectiveness of delivery mechanisms used in interventions across policy areas or other cross-cutting themes, coherence and coordination between activities, etc.

4.3. General considerations concerning technical quality of the tender

Tenderers must possess a good knowledge of EU public policy in general, and more specifically of taxation and customs policies listed in section 4.2 of this document. Moreover, services requested will involve data collection and analyses, stakeholder consultations, and case studies in order to carry out among others cost-benefit-analyses, estimations of administrative burden, assessments of economic, social, environmental and other impacts, EU added-value, etc. Experience in all of these areas above should be demonstrated by specific relevant work undertaken within the last five years (see the request for client references in section 4.3 of Annex 1: Questionnaire).

The tenderer shall describe in the offer the strategies to gain access to existing, readily available databases for various sectors and countries which can be easily adapted for use in studies related to Commission priorities in the field of customs and taxation. The description of those databases should include the geographical coverage and the comparability of the data across sectors and countries (see section 4.5 of Annex 1: Questionnaire). The methodology for collecting additional data which is outside the scope of readily available databases shall be approved by the Commission at the start of specific contracts. The contractor should describe relevant data sources already available and the standard software used for economic and statistical analysis, e.g. STATA or equivalent.

The tenderer shall describe how the work organisation, the availability of mixed and versatile teams, and the methods and tools available can offer value to evaluations and impact assessments performed by the Commission. To that end, the tenderer must clearly indicate the composition, breakdown of responsibilities and tasks of the proposed team. The tenderer must demonstrate and provide assurance that the team which will conduct a specific task will consist of a project manager and at least two senior consultants, each having at least five years of professional experience in evaluation and/or impact assessment-related services

(for a definition of staff categories, please see section 4 in Annex 1: Questionnaire).

The proposed experts must have a very good knowledge of evaluation and impact assessment theory, methodology, techniques and tools. They should also demonstrate experience in evaluating public programmes, interventions and policies, in particular those covering a number of countries and/or managed at the EU level.

Tenderers have to show the adequacy of systems put in place for ensuring regular training and up-to-date knowledge in evaluation and impact assessment techniques and tools of the tenderer's potential team as well as arrangements for ensuring quality control of the services delivered.

The tender should outline furthermore the adequacy of the mechanisms for ensuring quality of service, rapid response and timely availability of the specific expertise required for covering the different services to be implemented under the contract including overall contract management and work organisation. Among others, the tenderer should describe the mechanism intended to be put in place to ensure access to two (2) external reviewers per study, in case a specific contract would establish this type of quality control mechanism for the respective study (see section 6.3 of these tendering specifications and section 4.4. in Annex 1: Questionnaire).

4.4. Linguistic and minimum geographical coverage

All deliverables are to be provided in English. The tenderer assures that the staff proposed has thorough knowledge of this language (see section 4.6 of Annex 1: Questionnaire and the requested declaration of honour). Moreover, executive summaries and abstracts accompanying final reports (see section 6.2 below) will have to be provided in English, French and German. The tenderer ensures (access to) translation capacities to this extent.

In general, services will require coverage of the 28 Member States, plus candidate countries, and potential candidate countries⁶ of the European Union. This implies the requirement to cover the different linguistic regimes existing in all of these countries (see section 4.5 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 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.

⁶ The list of candidate countries and potential candidate countries can be found [here](#).

5.3. Selection criteria

Tenderers will be selected for the quality assessment only if they can prove that they have (1) sufficient economic and financial capacity, and (2) 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 and supply adequate solutions.

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 1 000. Selected companies will have to reach an overall technical score of at least 600. Moreover, they have to reach a technical score of at least 50% for each individual technical evaluation award criterion.

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. Tenders have to provide a fixed price quote for the fee per expert in € per day for each of the staff categories, using the price table in Annex 3.

The price per person-day shall be unique for each category of experts and must cover all expenditures incurred in the performance of the contract including any necessary travel and subsistence costs, but with the

exception of costs for the access to external databases owned by third parties. **This unique price per person-day and staff category will be used in any specific contract concluded under this framework contract.**

Costs for the access to external databases owned by third parties shall be the subject of separate reimbursement 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 in the table in Annex 3: Price Table a provision for access to external databases for a value of EUR 300 000. Furthermore, the Commission establishes in the price table a contingency of 10%.

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 framework 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 Framework 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. PROCEDURES FOR SPECIFIC REQUESTS FOR SERVICES

6.1. Request, Offer, Assignment

The Commission will send out specific requests for services. For each assignment, specific contracts will be signed in compliance with the provisions of the Framework Contract. The procedure to sign a specific contract will include the following steps:

a) Specific request for services

The Commission will send the contractor a request for services by e-mail. The request will include tender specifications which set out the specific tasks to be performed. Furthermore, the specific request for services will outline a specific timetable for the individual assignment. Volume and the duration of the specific tasks are fixed for each project individually and can be expected to vary.

b) Acceptance of the specific request by the contractor/Availability

Unless specified differently, within 5 working days from the date of the request for services, the contractor shall inform the Commission in written form (e.g. by e-mail) whether or not they have the capacity to carry out the services required and whether or not they will prepare an offer.

c) Offer by the contractor

Unless specified differently and depending on whether the contractor accepted the request, within 15 working days from the date of the request for services, the contractor will submit an offer for the required tasks.

The offer for specific service requests should be presented in a clear and structured format. The offer shall be valid for 3 months. In all cases, the tenderer should supply an electronic version.

Offers for specific service requests must include as a minimum:

- i. an outline of the proposed methodology, where applicable including a discussion of alternative approaches and reasoning for the preferred option;
- ii. information on data needs, data availability and approach to data collection, including justification;
- iii. risk and preliminary sensitivity analysis,
- iv. a detailed work plan, containing the attribution of tasks to the members of the team and by category of expert, the time schedule for the work performed with set milestones at relevant phases of the project;
- v. the composition of the team that performs the work, in particular the number of staff deployed and the professional level of each staff member;
- vi. a description on how the quality control system is organised for the particular study;
- vii. a budget breakdown (by types of tasks as well as by staff categories) and the total price for rendering the requested services.

d) Task Assignment

The Commission service responsible for the assignment will decide within 15 working days from the receipt of the offer by the contractor whether to accept or reject the offer or whether to request clarifications/amendments from the contractor to the offer.

The contractor will be considered unable to deliver a specific task under the following circumstances:

- i. If no offer is received from the contractor within the time specified.
 - ii. If the contractor declares himself as unable to propose a team offering the required expertise.
 - iii. If the offer is rejected for failure to comply with the specific terms defined in the request for services and/or with the Framework Contract.
 - iv. In case of conflict of interest involving the contractor or one of the experts proposed (in the case of a consortium, this condition applies for all its members).
- e) Specific Contract
 A specific contract will be drawn up in accordance with the model outlined in Annex 9: Model framework contract. The specific 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 specific 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 specific 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.

6.2. Project phases and deliverables

Each specific contract will establish in its specific terms of reference the individual project phases and the requested deliverables (reports, etc.). Typically, specific projects will include the following phases and reports:

- a) Inception phase
 In general, the inception phase is used to conduct initial research and analysis, to provide definitions and descriptions of the methodology to be used, and to detail the work plan and scale of activities to be undertaken.
 An inception report would in general provide details on the approach suggested and outlines first working assumptions.
- b) Field work phase
 Typically during this phase, relevant data will be collected and set out in initial findings.
 The interim or progress report would usually describe the progress made in particular compared to the work plan and the inception phase. The report normally should also describe any problems encountered as well as how these will be dealt with, in particular in terms of data availability. The report would also present already first findings.
- c) Analysis, drafting and reporting phase
 In general, during this phase data collected will be processed and analysed. The analysis and conclusions will feed into the final report.
 The final report will contain as a minimum:
 - i. an introductory part setting out the origins of the request and the main problems, as well as the limits of the methodology;
 - ii. a body presenting in detail the work performed;
 - iii. a conclusion setting out the main findings and recommendations;
 - iv. an annex describing in detail the underlying methodology.

Furthermore, the final report will be complemented by an executive summary of usually a maximum of 10-15 pages and an abstract of 200 words maximum. The executive summary and the abstract will present the main findings and overarching conclusions in a way that they could be published independently of the final report. The executive summary and abstract will have to be provided in English, French and German.

Each specific contract will establish the precise reporting requirements and may require additional reports and deliverables to be prepared.

The tendering specifications for each specific contract will outline whether the individual deliverables should be presented in meetings with the Steering Group, stakeholders or similar. They will furthermore establish the specific arrangements for the quality control by the Steering Group and the Commission.

In particular, the tendering specifications will determine the time limits set in case the quality control by the Commission concludes that a revision of the respective deliverable is required in order to attain an acceptable quality. Typically, a specific contract will establish that a deliverable is presented in a meeting with the steering group shortly after submission.

Usually, it would also be agreed that the Commission will provide comments and suggestions to the respective deliverable within 15 working days after submission and that the contractor will have another 15 working days after receipt of the comments to provide a revised version of the report. However, time limits will depend on the specific setup and conditions of the project and will be established for each specific contract.

6.3. Quality assurance and control mechanism

In the offer to a specific service request, the contractor will provide information to the quality assurance and control mechanisms they put in place to ensure the quality of the services (see section 4.4 of Annex 1).

In general, a steering group consisting of Commission officials from several services will monitor the execution of the specific contracts, possibly further assisted by external experts. The steering group will also ensure an effective execution by providing comments and suggestions to the deliverables.

Furthermore, the Commission may decide in the design of a specific service request to require an additional independent and external quality control by up to two external reviewers. Therefore, the tender documents need to describe the mechanism intended to be put in place to ensure access to two (2) external reviewers per study, in case a specific contract would establish this type of control mechanism.

Moreover, the Commission may prepare a quality assessment for the individual assignments carried out under this framework contract. Such a quality assessment would be based on a grid provided by the Commission at the start of the specific contract (for a model see Annex 10: DG TAXUD's Quality Assessment Form for Final Evaluation Reports). The quality assessments would be forwarded to the concerned contractors for information and may be made public. The information

obtained from these exercises would be one of the key elements to prepare a decision on a possible extension of the contract.

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

Studies that will be ordered under the framework contract 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, which will be made available to the successful Tenderer after framework contract signature.

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](#).

Final reports and executive summaries shall include specific identifiers which shall be incorporated on the cover page provided by the Commission. Moreover, both shall include the following 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.”

6.5. Copyright, dissemination

The copyright of the services undertaken under this framework contract 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 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.

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 absence of conflict of interest

Annex 6 Legal entity form

Annex 7 Financial identification form

Annex 8 Power of attorney

Annex 9 Model framework contract

Annex 10 DG TAXUD's quality assessment form for final evaluation reports

Annex 11 Case study

Annex 12 Correlation table for staff categories and CVs

Annex 13 Correlation table for subcontractors being natural persons