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| Logo of the European Commission | EUROPEAN COMMISSIONDIRECTORATE-GENERALTAXATION AND CUSTOMS UNIONInternational and General Affairs**Finances and HR Business Correspondent** |

Guide for applicants TAXUD/2022/CFP-01“European Tax Observatory”

Part A: Financial guide for applicants
Part B: Guidance on submission forms
Annex: Checklist for applicants

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Part A – Financial guidance for applicants

Our Grant Agreement clauses are common to all EU programmes and mandatory for all beneficiaries. They are explained in more detail in the [AGA — Annotated Grant Agreement](https://ec.europa.eu/info/funding-tenders/opportunities/docs/2021-2027/common/guidance/aga_en.pdf) : <https://ec.europa.eu/info/funding-tenders/opportunities/docs/2021-2027/common/guidance/aga_en.pdf>

Part B - Guidance on completing the submission forms

# Information on the proposal

Please provide the basic information on the proposal, the list of applicants and a summary not exceeding 500 words.

# Information on the Applicants

## Coordinator (lead applicant)

This section requires the information on the coordinator, i.e., on the lead applicant of the proposal. Please complete all sections of the table.

Proof of legal details is to be provided by the duly signed and completed legal entity form [Forms for contracts (europa.eu)](https://commission.europa.eu/funding-tenders/procedures-guidelines-tenders/information-contractors-and-beneficiaries/forms-contracts_en), which must mandatorily be attached to the submission form. Please join the following necessary documents (copies only):

1. For legal entities
* Extract from the of companies or, if applicable, from the official gazette
* VAT identification document, evidencing the VAT number
* If applicable: statutes of the association
1. For public bodies
* Extract from the official gazette/decree establishing the body
1. For private persons
* Copy of the national identity card or passport

As regards the contact details, any change in the addresses, phone numbers, fax numbers or e-mail, must be notified in writing to the Taxation and Customs Directorate-General. The Taxation and Customs Directorate cannot be held responsible in the event that it cannot contact an applicant.

## Applicants

Please complete all sections for each of the applicant organisation, thus please repeat this part as often as required to include all applicants.

Proof of legal details is to be provided by the duly signed and completed legal entity form [Forms for contracts (europa.eu)](https://commission.europa.eu/funding-tenders/procedures-guidelines-tenders/information-contractors-and-beneficiaries/forms-contracts_en), which must mandatorily be attached to the submission form. Please join the following necessary documents (copies only):

1. For legal entities
* Extract from the of companies or, if applicable, from the official gazette
* VAT identification document, evidencing the VAT number
* If applicable: statutes of the association
1. For public bodies
* Extract from the official gazette/decree establishing the body
1. For private persons
* Copy of the national identity card or passport

As regards the contact details, any change in the addresses, phone numbers, fax numbers or e-mail, must be notified in writing to the Taxation and Customs Directorate-General. The Taxation and Customs Directorate cannot be held responsible in the event that it cannot contact an applicant**.**

## Affiliated entities

This section needs to be completed only if the call is open to affiliated entities. Please see the call for proposals for detailed information. **Only if the call is open to affiliated entities, and only if applicable, please complete all sections for each of the affiliated entities, thus please repeat this part as often as required to include all affiliated entities.**

The supporting documents to be provided are the statutory documents (if the affiliated entity has a legal link with the respective applicant) or the consolidated accounts of the previous financial year (if the affiliated entity has a capital link with the respective applicant).

# Bank details

Proof of bank details is to be provided by the duly signed and completed financial identification form [Forms for contracts (europa.eu)](https://commission.europa.eu/funding-tenders/procedures-guidelines-tenders/information-contractors-and-beneficiaries/forms-contracts_en), which must mandatorily be attached to the submission form. Please ensure that the form is either countersigned by your banking institution or that a copy of a recent bank statement showing the IBAN number and the name of the account holder are visible.

# Information on the governance of applicants

## Coordinator (lead applicant)

This section must be completed unless the supporting documents as listed in section 1.1 above provide the required information. Add as many rows as necessary.

## Applicants

This section must be completed unless the supporting documents as listed in section 1.2 above provide the required information. Repeat this part as often as required to include all applicants. Add as many rows as necessary.

# Exclusion of applicants

Each applicant organisation must provide a duly completed and originally signed Declaration on Honour (template available here: <https://taxation-customs.ec.europa.eu/taxud2022cfp-01-preparatory-action-eu-tax-observatory_en> in order to certify not being in one of the situations of exclusion listed in this form.

# Financial and operational capacity of applicants

Legal notice: This section is not applicable for applicants who are natural persons in receipt of scholarships or natural persons most in need and in receipt of direct support.

For grants of or below EUR 60 000 as well as for grants to public bodies and international organisations the only supporting document to be required is the Declaration on Honour (see section 5 above and the call text)

Where the application concerns grants for an action for which the amount exceeds EUR 750 000 for each applicant, an audit report produced by an approved external auditor must be submitted where it is available, *and always in case where a statutory audit is required by Union or national law.* This report shall certify the accounts for the last three[[1]](#footnote-1) available financial years. If such audit report is not available, the applicant shall provide a self-declaration signed by the authorised representative certifying the validity of its accounts for up to the last three available financial years.

## Financial capacity

### Proof of financial capacity

The **coordinator and each applicant (and, where applicable, affiliated entities)** shall provide the following documents as evidence for their financial capacity:

* Appropriate statement from banks or tax declaration or evidence of professional risk indemnity insurance (natural persons only).
* Balance sheets or extracts from balance sheets for the last financial year for which the accounts have been closed.
* Profit and loss account for the last financial year for which the accounts have been closed. For newly created entities, the business plan will replace closed accounts.

### Basic financial data

**Please complete the table for the coordinator and each applicant (including, where applicable, affiliated entities) only if the documents listed in point 6.1.1. cannot be made available for duly justified reasons.**

### Guarantees granted by third parties

Please state whether there are any financial guarantees provided by one or more third parties, for example a state guarantee (coordinator and/or applicants). Insert as many rows as necessary.

### Union grants

Are you currently a beneficiary of one or several Union grants, which are currently ongoing (coordinator and/or applicants)? Please state all Union grants awarded to you and for which you have not yet received the final payment. Insert as many rows as necessary.

**Legal notice**

Applicants must inform the Taxation and Customs Directorate-General of any other applications for Union grants approved after the submission of this grant application

## Operational capacity

The **coordinator and each applicant (and, where applicable, affiliated entities)** shall provide the following documents as evidence for their operational capacity:

### Experience of the applicant organisations in the policy field of this call for proposals

Brief descriptions (free format) of two recent projects in which the applicant organisations were involved in the past four years. The projects should be related to the policy field of this call for proposals. If the projects are publicly available, a link should be provided to the final output. The description shall include information on the roles and activities, which the respective applicant organisation fulfilled.

**Important note:** Projects carried out for European Institutions are fully acceptable as references. In cases where several applicant organisations participated in the same project, this participation may be taken into consideration by each of those applicant organisations when preparing the above descriptions.

### Qualifications and experience of staff members in the policy field of this call for proposals

At least two (and not more than 10) curricula vitae or descriptions of the profile of the staff primarily responsible for managing and implementing the action and clearly highlight relevant (academic) qualifications and experience for the current action, i.e. economic analysis, analysis of tax law, taxation and fiscal policies, company and personal taxation, VAT, excise duties, tax control, tax co-operation (including tax treaties), and/or the fight against tax fraud and tax evasion, etc.

Annex – Checklist for applicants

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| A cover letter, duly signed by the authorised representative of the applicant organisation (coordinator) is attached. | **[ ]**  |
| All sections of the application form have been filled in, where appropriate, in accordance with the guide for applicants. | **[ ]**  |
| The completed description of the action, following the mandatory template, is attached. | **[ ]**  |
| All pages of the budget forms have been printed, duly signed and attached. | **[ ]**  |
| Legal details have been included in the Legal Entity Form which is accompanied by the necessary supporting documents. | **[ ]**  |
| Bank details have been included in the Bank Account Form.  | **[ ]**  |
| Balance sheets or extracts from balance sheets for the last year for which accounts have been closed have been included with the application form. | **[ ]**  |
| Profit and loss account for the last financial year for which the accounts have been closed has been included with the application form. | **[ ]**  |
| The declaration(s) of honour has (have) been signed and attached. | **[ ]**  |
| Affiliated entities: statutory documents and consolidated accounts. | **[ ]**  |
| The necessary documents proofing the operational capacity of the applicant organisations are included. | **[ ]**  |

1. Regulation (EU, Euratom) 2018/1046 of the European Parliament and of the Council of 18 July 2018 on the financial rules applicable to the general budget of the Union, amending Regulations (EU) No 1296/2013, (EU) No 1301/2013, (EU) No 1303/2013, (EU) No 1304/2013, (EU) No 1309/2013, (EU) No 1316/2013, (EU) No 223/2014, (EU) No 283/2014, and Decision No 541/2014/EU and repealing Regulation (EU, Euratom) No 966/2012. [↑](#footnote-ref-1)