



CALL FOR TENDERS TAXUD/2014/AO-02

PROVISION OF TAX INFORMATION SOURCES AND TAX TRAINING

1. BACKGROUND AND OBJECTIVES OF THIS CALL FOR TENDERS

In order to support policy formulation and monitoring of implementation of legislation and policy as regards taxation aspects of the Internal Market programme, the Commission needs to collect detailed and comparable information on tax systems and various aspects of customs as well as international taxation and customs issues with respect to the EU Member States and (potential) candidate countries. Furthermore, the Commission needs to collect detailed and comparable taxation information for a number of countries outside the European Union in order to keep up-to-date with worldwide taxation developments. Finally, in order to maintain a high level of in-house tax expertise, Commission staff needs to have access to high-quality training in the field of taxation.

A call for tenders is launched by the European Commission for the signature of two framework contracts for the access to tax information sources and training activities in relation to taxation issues.

2. NATURE OF THE CONTRACT AND AWARDING AUTHORITY

This procurement procedure is divided into 2 lots.

For each lot, one framework contract, of a duration of two (2) years, with options for maximum two (2) extensions of one (1) year each, is awarded to a single contractor by the European Commission, hereinafter referred to as "The Commission".

Lot 1 covers publications, databases, library services and other supporting services related to the supply of tax information.

External expertise is sought for such services in order to ensure data quality, coverage, availability, quick response, accuracy, continuous monitoring, standardised formatting and comparability, and to provide ad-hoc data collection on tax topics related to the Commission's work programme and/or important tax developments on the national, European and international level.

Lot 2 covers training activities in relation to taxation issues.

The tenderer is requested to organise training sessions on topics related to taxation as identified in a training catalogue. In addition, the tenderer must be able to provide for "on-demand" training on taxation. The latter shall be tailor-made to the request formulated by the Commission and organised at the premises of the Commission.

The Commission requests annually on average some 9 tax-related trainings lasting from 1 to 5 days. The main users of this framework contract are expected to be the Commission services which carry out tax-related work. It is estimated that under lot 2 around 36 training sessions will be proposed to the Contractors under this framework contract.

3. LEGAL BACKGROUND FOR ESTABLISHING THE CONTRACT

- According to the Treaty on the Functioning of the European Union (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 to Council and EP proposals for EU policy and legislation in the field of customs.
- According to the TFEU, the Commission has the competence of monitoring the compatibility of inter alia national tax legislation with the EU law.
- The Commission work programme and priorities in the field of taxation can be found on the Directorate-General for Taxation and Customs Union (DG TAXUD) web site:
http://ec.europa.eu/taxation_customs/common/about/work_program/index_en.htm

4. SPECIFICATIONS FOR THIS CALL FOR TENDERS

The work to be carried out under this framework contract is divided into two separate lots.

Tenderers can bid for one or both lots. The bids for each lot must be completed separately.

4.1. Lot 1: Publications, databases, library services and other supporting services

4.1.1. *Nature of the services*

The specific objective of this lot is to obtain access to a homogeneous, significant and complete set of comparable legal tax information.

This lot concerns all types of tax information-related services to which the Commission shall be granted access by the tenderer. It will encompass the following supporting services which must be supplied by means of a monthly subscription:

4.1.1.1. Databases

The objective is to gain access to existing, readily available databases, which can be easily adapted to suit the requirements described in these tendering specifications.

The databases must provide for detailed and comparable tax information and a broad coverage of tax topics, including turnover taxes (VAT and other), income taxes (personal and corporate), investment income, tax treaties and topics related to international taxation.

Geographical coverage is as broad as possible and must include the EU Member States (Austria, Belgium, Bulgaria, Croatia, Cyprus, Czech Republic, Denmark, Estonia, Finland, France, Germany, Greece, Hungary, Italy, Ireland, Latvia, Lithuania, Luxembourg, Malta, Netherlands, Poland, Portugal, Romania, Slovakia, Slovenia, Spain, Sweden, United Kingdom), the candidate and potential candidate countries (Albania, Bosnia and Herzegovina, The former Yugoslav Republic of Macedonia, Iceland, Kosovo¹, Montenegro, Serbia, Turkey), Norway, Switzerland and Liechtenstein, BRIC countries (Brazil, Russia, India, China) and, preferably, all G20 countries².

The information in the databases is to be presented in a clear and logical format that is comparable across countries. A 'search engine' allowing for the selection of multiple countries per tax item must be available and must be as refined as possible to allow for the retrieval of a maximum detail of information from the databases.

The databases will describe in detail the tax situation per country, including specific regimes, and allow for the identification and selection of the relevant rates per tax. Ideally, the databases shall produce resulting tables of relevant rates which must be exportable to the Microsoft Excel ('xlsx' resp. 'xls') format for immediate further processing in quantitative studies.

Each database must be immediately accessible online from all workstations within the European Commission through a system of multi-user access for up to 50 users. The online access facility must support current internet browsers throughout the validity of the framework contract³. Access to the databases is continuous (24 hours a day, 7 days a week) and shall be granted within 1 week from the date of the request for service implementing the agreement.

The databases will be accompanied by the explanations necessary for a proper understanding and use of the provided information. The contractor will also have to provide user training with respect to the use of the databases.

¹ This designation is without prejudice to positions on status, and is in line with UNSCR 1244 and the ICJ Opinion on the Kosovo Declaration of Independence

² https://www.g20.org/about_g20/g20_members

³ At the time of writing of this technical specifications, the browsers used at the European Commission are Internet Explorer 9.0, Mozilla Firefox 24.4, as well as Chrome for mobile devices

The contractor will have to provide technical assistance and solutions in the event of difficulties with the consultation of the databases and this, within a delay not exceeding 48 hours, (weekends and official Belgian bank holidays excluded) depending on the gravity of the problem and inasmuch as the cause is not linked to the functioning of the European Commission IT system. Technical assistance must be available on working days of the contractor as well as during core office hours of the Commission (9:30h to 16:30h) without interruption.

The databases will cover in detail at least the following tax topics:

Turnover taxes

The databases will contain at least the following information on the VAT system and other turnover taxes applicable, grouped per country.

- overview of the structure of the tax system
- organisation of the tax system
- taxpayers and exempted persons/entities
- taxable and non-taxable transactions
- chargeable event
- tax object and basis of assessment
- applicable rates
- deductions
- exemptions
- refund systems
- special regimes
- treatment of real property
- system for appeal (administrative and judicial)
- changes in legislation and jurisprudence

The information contained in the databases must be sufficiently detailed to allow an assessment of the implementation of reduced rates applicable to particular goods and services.

Income taxes

The databases will contain at least the following information related to personal and corporate income tax, grouped per country.

Personal income tax

- overview of the structure of the tax system
- organisation of the tax system
- taxpayers and exempt persons/entities
- taxable and exempt income (split by type of income)
- tax object and basis of assessment (general and per type of income)
- rate(s) structure (general per type of income)
- deductions, allowances, credits, exemptions (general and per type of income)
- special regimes
- treatment of pension and capital income (interest, royalties, dividends, capital gains, real property)
- system for appeal (administrative and judicial)
- changes in legislation and jurisprudence

The databases will cover both resident and non-resident taxpayers and include information on how the distinction resident/non-resident is defined.

It will include a description of regional and local taxation, social security contributions, the treatment of losses, aspects of family taxation, withholding taxes, inheritance and gift taxes.

The databases will cover all aspects of taxation referred to under this section and under the section 'Corporate income tax' that are relevant for non-incorporated business.

Corporate income tax

- overview of the structure of the tax system
- organisation of the tax system
- taxable and exempt companies
- taxable and exempt income (split by type of income)

- tax object and basis of assessment (general and per type of income)
- applicable rates, surcharges and additional profit/non-profit taxes (general and per type of income)
- deductions, allowances, credits, exemptions and deductions (general and per type of income)
- special regimes (SME, groups)
- treatment of capital income (interest, royalties, dividends, capital gains, real property)
- measures against profit shifting (thin capitalisation, transfer pricing, controlled foreign corporation (CFC), ...)
- system for appeal (administrative and judicial)
- changes in legislation and jurisprudence

The databases must cover both resident and non-resident taxpayers and include information on how the distinction resident/non-resident is defined.

The databases must cover regional and local taxation, social security contributions, the treatment of losses, withholding taxes, valuation and depreciation rules for different types of assets, incentives, investment deductions, general and specific tax credits, as well as specific taxes (e.g. payroll taxes, taxes on capital, taxes on intra business transactions, ...).

Investment income

The databases must satisfy at least the following requirements:

- the information is presented per country
- the databases distinguish between tax treatment of investment according to private and corporate investment income
- the databases distinguish between resident and non-resident taxpayers
- the databases distinguish between domestic and foreign source income

In addition, the databases must provide for information on both domestic and bilateral rules applicable and for a

description of tax treatment of inbound and outbound payments.

The databases will also describe regimes for holding companies and other financial intermediaries.

International taxation

The databases must contain at least the following information related to international taxation, grouped per country:

- international treaties concluded on tax and, preferably, on social security.
- double taxation agreements and conventions
- EU tax legislation
- transfer pricing
- permanent establishments
- mergers & acquisitions
- holding companies
- investment funds
- partnerships
- intellectual property
- trusts
- financial instruments and derivatives
- innovative sources of finance

4.1.1.2. Books, publications and ad-hoc data collection

The tenderer must be able to provide the Commission with a broad number of significant publications (books, journals and other documents) on a variety of tax topics.

The tenderer must be able to supply tax-related publications from a library catalogue by e-mail using the Acrobat Reader '.pdf' format to the highest extent possible. The handling of Commission requests must be organised in such a way that the information available in the library can be dispatched immediately.

Access to books and publications online is continuous. Hard copies of publications or parts thereof from the library catalogue shall be delivered within 2 weeks

following the individual Commission request by e-mail. The tenderer shall expect about 10 such requests per year. The tenderer undertakes to be ready to supply the first delivery from the first week following the date of the request for service implementing the agreement.

Finally, the tenderer must be able to collect basic information and features of the most common taxes and present it in a report in a way convenient for cross-country comparison.

4.1.1.3. Regular e-briefings on tax issues

An e-briefing is a weekly e-mail service which covers tax developments in the EU Member States and candidate countries as well as in the OECD member countries. Those briefings must cover developments in the area of national tax law and enforcement legislation.

In particular, for each Member State, candidate country and any potential candidate country, the e-briefings will contain detailed and up-to-date information on recent developments related to the budget and finance bills, the outcomes of national, European, US and international court cases related to taxation, EU legislation, work-in-progress in international and European private and public organisations dealing with taxation, academic and professional fora organised on taxation as well as recent developments in all the areas covered by the databases as described above.

The e-briefings on tax developments shall be delivered at least once a week by e-mail addressed directly to the staff identified by the Commission and compatible with Microsoft Outlook ('.msg') format. The first delivery must take place in the first week following the notification by the Commission of the list of staff to whom the mailings shall be addressed. The Commission reserves the right to expand the list of staff making use of the service during the performance of the contract.

4.1.2. *General considerations*

Information shall be constantly monitored and introduced in the publications/databases as soon as it becomes available. Updates must be made in a user-friendly way with the requirement that no previous data is lost and that the new data are incorporated as soon as they become available. The data must go as far back as possible.

The tenderer grants the Commission access to the historical archives and to all updates of existing publications and all new publications that become available under the tax information services and the library catalogue during the contracting period. New products that

become available during the contract period have to be delivered upon availability.

The tenderer also grants the Commission access to the individual country experts for each country in order to provide answers related to the tax information services. In particular, the tenderer sets up a system for retrieving tax information within 48 hours (weekends and Belgium bank holidays excluded) and to carry out ad-hoc legal analysis within a maximum delay of 5 calendar days.

For each country and for each tax, legal references must be included as well as a historical record of changes in legislation. Ideally, the databases provide a direct link between EU legislation and national legislation as well as an overview of European Court of Justice (ECJ) case law per country.

Any database and/or information retrieval improvements due to technological progress and IT-developments undertaken in the supply of the services during the performance of the contract shall be provided to the Commission as soon as they become operational.

The tenderer shall provide assurance regarding the quality of all information supplied to the Commission by applying a quality control system. In addition, the tenderer makes sure that all information supplied to the Commission is accurate, comparable and up-to-date.

The contractor and the Commission each appoint one central contact persons, dealing with all issues concerning the tax information services, including the library catalogue. The contact persons will contribute to the smooth implementation of the Framework Contract.

To facilitate the appraisal of tenders a work programme containing a clear and detailed description of the following elements must be included in the offer:

- a detailed list of publications/databases with description of content and a description of the user management system
- a description of the update procedures, including the frequency of updates for each publication/databases a description of the user management system
- the periods covered, including the historical archives
- the data included in the databases, with a breakdown of the different headings, a description of the level of information detail and the way tables of relevant tax rates are delivered
- the means by which consistency and comparability in the data relating to tax topics from different countries is maintained
- a description of the format in which the information can be supplied

- the technical means to deliver the databases and the updates, with a description of the conditions for access to the information
- the technical performance of the databases, including response times for queries
- a description of the user management system
- a description of the measures taken to safeguard the continuity and accuracy of the database content, including monitoring of performance and contingency plans to prevent data loss
- the level of support provided to the users and the procedures for the support and technical assistance functions
- a description of the system proposed for retrieving tax information and answering to specific ad-hoc requests for tax information; the annual estimated amount of such kind of requests is around 40
- the organisation of training sessions for the users
- any restrictions on the use of the information supplied

Tenderers may be invited to give a short practical demonstration of their databases to Commission staff in Brussels. No expenses will be paid for this demonstration.

4.2. Lot 2: Training activities

4.2.1. Background

Over the past decades, the Commission has invested heavily in the training and development of their staff at all levels with the aim of being one of the best public services in the world. To date, the vast majority of the training on offer has been provided in the form of tailor-made courses delivered face-to-face, on the premises of the Commission, the remainder coming from contractors' catalogues.

The emergence of new technologies combined with a tight budgetary environment is leading the Commission to make increasing use of mixed or blended methods of learning (face-to-face courses combined with e-learning modules, etc.).

4.2.2. Target groups

The target audience for training events is mainly the staff of DG TAXUD. The main audience is composed by policy officers of the taxation directorates. However, the audience can be quite heterogeneous given the different backgrounds of the learners (e.g. economic/legal background). Therefore, there shall be some basic, intermediary and advanced courses to respond to the needs of this population.

The training requirements of the staff are determined in agreement with their line manager, generally as part of their annual evaluation. They are considered in the light of the available budgetary resources. The service interests of the directorate must also be taken into account.

Above considerations shall all be taken into account in your tender and in performing the contract.

4.2.3. *Methods and places of implementation*

The Commission has to date used external contractors to meet the training needs of its staff, thus benefiting from specific expertise.

The vast majority of the training offered by the Commission consists of tailor-made courses delivered face-to-face. For some years, an increasing number of “e-learning” modules, either from a service-provider’s catalogue or tailor-made, have been added to the training on offer. Furthermore, several “blended learning” experiences have proved to be effective. Learning in a virtual classroom is also becoming more common. In short, the reduction of face-to-face training in favour of blended learning solutions is a trend that is likely to increase in future.

Face-to-face group training for members of staff of the directorate general will be mainly organised in Brussels on premises supplied by the Commission.

Participation by individuals in standard face-to-face training courses organised by the contractor on its own premises is also envisaged.

4.2.4. *Teaching methods*

The main objective of any learning process is to develop staff skills to enable the directorate general to carry out the tasks assigned to it.

Tenderers are allowed a great deal of freedom in proposing a range of teaching methods (face-to-face courses, blended learning, distance learning, etc.) to meet the specific requirements for which they are selected and the objectives of the training courses organised. Tenderers are encouraged to propose the most innovative teaching methods which will take into account the staff’s heavy workload.

Tenderers must take care to ensure that the methods they propose allow the broadest possible participation and guarantee the active involvement of the target group for which the training is intended.

Wherever appropriate, tenderers must plan practical activities directly related to the participants’ work, to ensure that they can best apply what they have learnt.

Depending on the type of training, the size of the group might be medium (20) or large (60 participants) for a series of lectures.

At the end of their training, participants must be able to show how they will use the newly acquired skills in their daily work.

4.2.5. *Qualifications of trainers*

As regards the minimum requirements and skills in their respective subject areas, trainers must have:

- at least 3 years of relevant experience for junior staff, and
- at least 7 years of relevant experience for senior staff,
- as well as professional competence in English language (level C1 in the CEFR scale⁴).

Given the cultural diversity of European staff, the trainers and consultants proposed must have considerable proven experience of working in complex multicultural, multilingual and multinational environments. They must have an adequate knowledge of the working of the European institutions, EU policies and aspects of European current affairs relevant to the training for which they are responsible. The contractor must ensure, at its own cost, that the trainers offered have this knowledge.

Strictest confidentiality is also required. Trainers may come into contact with confidential information in the course of their work.

4.2.6. *Working language*

The working language for training courses is English. It is important to note that this language is generally not the participants' mother tongue; this aspect could therefore be important in preparing, designing, developing and providing the training on offer.

4.2.7. *Teaching material*

The teaching material, accompanying booklets and online aids will be produced and supplied by the contractor with every possible care and to a high standard.

These materials must be produced by the contractor beforehand in sufficient quantities to enable each training participant to have their own copy.

An electronic version of these aids, compatible with the computer tools (PC + Microsoft Windows environment and software) of the institutions, bodies and agencies must be systematically submitted to the directorate general before the first distribution. All materials supplied for the Commission become their intellectual property. The contractor must also be able, where necessary, to supply the training materials on a CD for participants with specific needs. The costs of

⁴ http://www.coe.int/t/dg4/linguistic/Source/Framework_EN.pdf

these teaching aids (including their updates) must be included in the cost of the training regardless of the number of participants. Legal references given during the course must be included in the course material.

The Contractor allows for access to the trainers for follow-up questions during a period of 30 days following the end of the training course. In any case, the Contractor hands out certificates to the Commission staff having followed the training.

4.2.8. *Training catalogue*

The tenderer offers the Commission a training catalogue of existing legal training related to taxation covering as many tax topics as possible. Participation to the training will be governed by a request for service sent to the contractor.

The standard training courses in the catalogue (or, failing that, on the list of standard training courses offered to the general public) produced by the contractor will be of two types:

The training catalogue must cover at least the following topics in an international and a European context: General principles of international taxation, European tax legislation, case-law of the European Court of Justice, VAT, corporate taxation, individual taxation, tax and corporate financing, transfer pricing, taxation of permanent establishments, taxation of investment income, holding companies, mergers and acquisitions, tax treaties, investment funds, partnerships, intellectual property, trusts, financial instruments and derivatives, tax havens, tax planning, anti-avoidance rules and tax fraud.

Coverage of the training is not restricted to the 28 Member States of the European Union, but involves also international taxation issues of the countries listed under the geographical coverage of the databases as indicated in section 4.1.1.1.

Each training session in the proposed catalogue must be organised by the tenderer in at least 2 different quarters of the year. If such training is organised at the premises of the contractor, a proper learning environment must be ensured in the proximity of capitals of the EU and easily reachable via public transport.

When a course is organised in the premises of the European Commission, the premises are under the responsibility of the European Commission.

There are two types of training courses : standard courses and tailor-made courses.

4.2.9. *Standard training courses*

These training courses are attended by individual staff members of the Commission in training courses offered by the contractor for a

wider audience. Such training events will take place on the premises stated in the contractors' catalogue.

The tenderer must also have the provision to offer any of the face-to-face training courses listed in the contractors' catalogue (or, failing that, on the list of standard training courses offered to the general public) on premises provided by the Commission. This includes preparing and running the courses

The service to be provided must include all subsidiary services, in particular producing and distributing teaching materials: transparencies and slides (on whatever medium), working documents for participants, summaries, bibliographies (including websites consulted) and evaluation documents, etc. these documents and this material must be provided in English both in electronic form to the training department and in a paper version to each participant, where applicable.

When drawing up their tender, tenderers must present all the training courses in their catalogue (or, failing that, on the list of standard courses offered to the general public) .

The contractor will be exclusively responsible for constantly improving the training it provides, using a permanent mechanism.

4.2.10. Tailor-made training courses

The Commission may request tailor-made face-to-face training courses to be run for groups of staff. This training will be organised on premises provided by the Commission.

The topics to be covered and the delivery date are determined by the Commission following a request for service sent to the contractor.

The service to be provided must include all subsidiary services, in particular producing and distributing teaching materials: transparencies and slides (on whatever medium), working documents for participants, summaries, bibliographies (including websites consulted) and evaluation documents, etc. these documents and this material must be provided in English both in electronic form to the training department and in a paper version to each participant, where applicable.

The contractor will be exclusively responsible for constantly improving the training it provides, using a permanent mechanism.

4.2.11. Volumes

It is assumed that the 36 training courses under the contract amount to an approximate total of 108 days of training over the duration of the contract. This covers both training included in the contractor's standard catalogue as well as training sessions taking place in the Commission premises instead of the contractor's premises.

It is expected that approximately 70% of the training courses are trainings from the contractor's catalogue; 30% of the trainings are tailor-made and carried out at the Commission premises.

4.3. Considerations related to all lots

All services are to be provided in English. The tenderer assures that the staff appointed has sufficient knowledge of this language.

The tenderer shall provide assurance regarding the quality of all information supplied to the Commission by applying a quality control system. In addition, the tenderer must provide assurance that all information supplied to the Commission is accurate and up-to-date. To this effect, the tenderer has to describe the quality control system applied in detail in the offer.

5. SCOPE AND DURATION

For each lot, one framework contract, of a duration of two (2) years, with options for maximum two (2) extensions of one (1) year each, is awarded to a contractor.

6. REPORTS/MEETINGS/DELIVERABLES/DEADLINES/ORDERS

6.1. Lot 2

Within three calendar weeks of the first order, the contractor must provide a sheet describing each training course ordered (in English) in electronic form. This sheet must include as a minimum the following details: training objectives, target audience, content, programme, teaching method and bibliographical references.

Each year the contractor must send the Commission copies of its official standard catalogue(s) or the list(s) of standard training courses offered to the general public and a website address where the catalogue (or list) is available online.

The contractor must regularly inform the Commission of the new training courses it is running, plus a website address where this information is available online.

In addition, the contractor must immediately inform the Commission when a face-to-face training course is discontinued.

Arrangements for performing the contact

The Contractor and the Commission each appoint one central contact person dealing with the requests for service relating to training.

Signature of the contract imposes non-obligation on the Commission to purchase any service. Only the application of the contract by placing orders (i.e. signing specific contracts or order forms) will be binding on the Commission.

Order forms

Each service covered by the framework contract will be the subject of an order form prepared in advance by the authorising department of the Commission. There can be no provision of services without such an order form.

When it wishes to place an order, DG TAXUD training services will contact the contractor. A response must be given within 10 working days. If the course is tailored to the needs of the DG, the contractor shall be able to organise it within 10 weeks following the signature of the purchase order by the Commission.

The order form will specify the performance conditions, including the framework contract references, the type of service (e.g. delivery of standard training, consultancy services, design and preparation of tailor-made training, etc.), a detailed description of the service(s), the amount in EUR, performance dates where applicable, the name of the service provider(s), the place where the service is to be provided, the name of the official responsible for administering the order, the target audience, etc.

7. PRICES

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.

Prices must be quoted free of all duties, taxes and other charges, including VAT, as the Union is exempt from such charges under Articles 3 and 4 of the Protocol on the privileges and immunities of the European Union; if any, the amount of VAT must be shown separately.

Your attention is drawn to the fact that these figures do not constitute any formal obligation for the Commission to procure this amount of services.

Prices must be inclusive of all additional costs. Please be aware of Article 151 of the Rules of Application of the Financial Regulation on abnormally low price offers.

The financial offer must be clear and in compliance with the tendering specifications and its annexes.

Any assumption, hypothesis or condition in the formulation of the financial offer shall cause rejection of the whole offer.

For lot 1, the tenderer will determine a monthly fee for all services. The price is unique and includes all types of overheads. The offer provides the monthly fixed service fee for access to the data sources, as described under points 4.1.1.1 to 4.1.1.3; the fee includes safeguarding the Commission from any claim with respect to copyright for materials from third parties provided under the framework contract and the specific contract(s) related to it. If access to an additional data source is possible but not covered by the service fee, this has to be clearly mentioned in the offer. The Commission may purchase access to such additional data sources (in this regard, an additional budgetary envelope is foreseen in the Lot 1 price table) in

which case the Commission will reimburse the cost of the access to the additional data sources on the basis of detailed invoices from the tenderer's third party supplier.

For lot 1, the Tenderer shall complete Annex 3.A "price table Lot 1".

For lot 2, the tenderer will determine the price per type of training and e-learning as indicated in Annex 3.B "price table for Lot 2".

8. TENDERS FROM CONSORTIA

Contractors or suppliers must specify and quantify the role, qualifications and experience of each member of the consortium. A prime contractor must be designated.

In case of consortia, the criteria have to be met by the consortia as a whole. Nevertheless, the declaration of honour with respect to the exclusion criteria has to be provided by each member of the consortium. In addition, the evidence of professional risk indemnity insurance, valid at the time of submission of the offer as well as the balance sheets and results for at least the last three financial years for which accounts have been closed, have to be provided by each member of the consortium.

9. ASSESSMENT OF THE TENDERERS AND OFFERS

The assessment of the tenderers and offers will be conducted on the basis of the rules as set out in section 9 of the guidebook for tenderers "Submitting an offer in response to a call for tenders issued by the Directorate-General for Taxation and Customs Union".

9.1. Exclusion criteria

Please refer to Annex 4 – Guidebook for Tenderers, section 9.1.

Tenderers have to fill in the Annex 1– Questionnaire, section 2 and provide the supporting documentation.

9.2. Selection criteria – Lot 1

9.2.1. Economic and financial capacity

Please refer to Annex 4 – Guidebook for Tenderers, section 9.2.1:

Tenderers have to fill in the Annex 1 – Questionnaire, section 3 and provide the supporting documentation.

9.2.2. Technical and professional capacity

Please refer to Annex 4 – Guidebook for Tenderers, section 9.2.2.

Tenderers have to fill in the relevant sections of the Annex 1 – Questionnaire, section 4 and provide the supporting documentation.

Tenderers are required to prove that they have sufficient technical and professional capacity to perform the contract. To that end they must fill in the attached questionnaire (Annex 1) and provide documentation which confirms that they meet the following criteria:

- (1) Tenderer manpower and qualification of staff relevant to the requested services;
- (2) A statement of the service provider's average annual manpower (staffing tables) and the number of managerial staff for the last three years;
- (3) A list of references in relation to similar services provided for the last three years, including the client references, the number of consultants provided, the associated volumetric, dates and duration, financial amounts, and certification of the services provided by the recipients, public and private;
- (4) A description of the tenderer's quality assurance and control mechanisms;
- (5) A declaration of honour on sufficient English language knowledge
- (6) An indication of the proportion of the contract which the service provider may intend to sub-contract and a description of the tasks that will be subcontracted.

By submitting an offer, tenderers accept that the Commission may carry out a check on their capacity to provide consultants with the requested requirements.

Detailed explanations for the selection criteria are given in Annex 1 – Questionnaire.

9.3. Selection criteria – Lot 2

9.3.1. Economic and financial capacity

Please refer to Annex 4 – Guidebook for Tenderers, section 9.2.1:

Tenderers have to fill in the Annex 1 – Questionnaire, section 3 and provide the supporting documentation.

9.3.2. 9.3.2. Technical and professional capacity

Please refer to Annex 4 – Guidebook for Tenderers, section 9.2.2.

Tenderers have to fill in the relevant sections of the Annex 1 – Questionnaire, section 4 and provide the supporting documentation.

Tenderers are required to prove that they have sufficient technical and professional capacity to perform the contract. To that end they

must fill in the attached questionnaire (Annex 1) and provide documentation which confirms that they meet the following criteria:

- (1) Tenderer manpower and qualification of staff relevant to the requested services;
- (2) A statement of the service provider's average annual manpower (in the field of the requested profiles) and the number of managerial staff for the last three years;
- (3) A list of references in relation to similar services provided for the last three years, including the client references, the number of consultants provided, the associated volumetric, dates and duration, financial amounts, and certification of the services provided by the recipients, public and private;
- (4) CVs
- (5) A description of the tenderer's quality assurance and control mechanisms including access to external reviewers;
- (6) A declaration of honour on sufficient English language knowledge
- (7) An indication of the proportion of the contract which the service provider may intend to sub-contract and a description of the tasks that will be subcontracted.

By submitting an offer, tenderers accept that the Commission may carry out a check on their capacity to provide consultants with the requested requirements.

Detailed explanations for the selection criteria are given in Annex 1 – Questionnaire.

10. AWARD CRITERIA

10.1. Technical evaluation

Please refer to Annex 4 – Guidebook for Tenderers, section 9.3.1 and Annex 1 – Questionnaire, section 5.

The technical evaluation of the offers will be based on a rating of the quality criteria below, with the indicated weighting:

For lot 1:

Award criteria	Weight	Max. Points	Min. points to qualify
1) Quality of the information	40%	400	200

provided in terms of geographical and topical coverage, and the level of detail in which the information is presented			
2) Quality of the organisational approach taken to supply the information in terms of immediate availability and ease of access, the quality control mechanisms applied, and the provision of timely updates	30%	300	150
3) Quality of the format in which the information is delivered in terms of standardisation, and ease of comparability of the information across countries and across taxes	30%	300	150
Total	100%	1000	

For lot 2:

Award criteria	Weight	Max. Points	Min. points to qualify
1) Quality of the training methodology and the degree to which different training levels can be provided ranging from beginner to expert	35%	350	175
2) Quality of the training techniques and proposed training supports prior, during and after the training	25%	250	125
3) Quality of the training catalogue and frequency of updates and level of frequency at which proposed courses take place	20%	200	100
4) Quality of the proposed processes and procedures for organising tailor-made training within a timeframe of 10 weeks	20%	200	100
Total	100%	1000	

The technical evaluation will be carried out by establishing an overall technical score for the technical proposal that takes into account the individual scores for the award criteria listed above.

The quality of the offers for each lot will be evaluated by the degree to which they fulfill the requirements as specified under each lot. The importance given to each award criterion is stated in weight (percentage) and points. The maximum overall score is 1000 points.

Selected companies will have to score at least 50% for each award criterion.

An overall score of 600 points or more is also required.

Offers for which the technical quality assessment score is less than 600 points or offers for which less than half the points are scored on an individual criterion will not be considered for the price assessment and for the award of the contract.

The offer found to be of the best quality will receive a normalised quality indicator of 100 points. The remaining offers will receive lower normalised quality indicators in proportion to their quality.

10.2. Financial evaluation

Please refer to Annex 4 – Guidebook for Tenderers, sections 9.3.2 and 6.3.6.

The financial evaluation will be performed on the basis of the prices stated in the Annex 3.A for Lot 1 and Annex 3.B for Lot 2 which constitute the financial offer for each respective Lot.

The offer found to be the cheapest will receive a normalised price indicator of 100 points. The remaining offers will receive lower normalised price indicators in proportion to their prices.

10.3. Award

Please refer to Annex 4 – Guidebook for Tenderers, section 9.4.

The offer presenting the best value for money will be identified in the following way:

A weighting factor of 70% will be applied to the normalised quality indicator and a weighting factor of 30% will be applied to the normalised price indicator. The highest result will indicate the offer presenting the best value for money:

$(\text{Normalised quality} \times 70\%) + (\text{Normalised Price} \times 30\%) = \text{Normalised result}$

The highest normalised result will establish the offer presenting the best value for money.

11. PREPARING AND SUBMITTING THE OFFER

Please refer to Annex 4 – Guidebook for Tenderers, sections 6 and 7.

In order to facilitate the clarity of the offers, the tenderers have to make clear reference in each question of the questionnaire where the answers are given in the offer. Please note that an electronic copy of the elements as indicated in section 6.3.5.2 of the Guidebook for Tenderers shall be provided on separate hard supports, which must also be clearly labelled.

All documents of the call for tenders are:

- the sole property of the Commission (unless otherwise specified), are provided without prejudice and for the exclusive use of the tendering parties to prepare their tenders, to the exclusion of any other usage;
- provided "as is", without guarantee of any sort. The Commission disclaims any responsibility in case of damage incurred when using the provided information.

In case of problems to access and/or read the information provided, contact the following address by e-mail: taxud-tenders@ec.europa.eu.

12. USE OF RESULTS

Please refer to Article I.8 of the Model framework contract (Annex 9).

13. LIST OF ANNEXES

Annex 1	Questionnaire
Annex 2	<i>not applicable</i>
Annex 3.A	Price Table – Lot 1
Annex 3.B	Price Table – Lot 2
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