**Model for the
Description of the action**

**[insert title of the proposal]**

Date: [insert date of proposal]

**Call for proposals TAXUD/2021/CFP-01**

**“EU Tax Observatory”**

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# **Introduction and executive summary**

Please give a brief overview **(max 2 pages)** of your project proposal. The overview should list: 1) the main activities proposed; 2) risks identified; 3) the participant organisations and their roles/responsibilities; 4) the way in which the general and specific objectives will be attained; 5) expected results. The overview should also demonstrate the applicant's understanding of the overall objectives and purpose of the call.

# **Relevance**

Please describe in more detail how you intend to reach the general and specific objectives of the proposal **(max 5 pages**).

In order to increase the body of knowledge related to the topics of the call, the applicant will also have to produce own research. A list of possible topics is included in the appendix to the call for proposals (see also section 2.3 of the call for proposals), but the applicant can propose further topics, provided they fit within the areas of interest for the call for proposals (tax evasion, aversion and aggressive tax planning as well as tax fairness).

The applicant should update the existing repository with relevant data and studies on tax evasion, avoidance and aggressive tax planning.. In addition to the repository function, the website would also be used to disseminate the available data in a user-friendly manner; inform the wider public of issues related to tax fairness, including related issues like anti-money laundering rules, for business and individual taxpayers. The website can be found at this address: <https://www.taxobservatory.eu/>

The applicant should come up with solutions on how to make the Observatory known and visible on the EU stage and stir constructive debates around the topics of the call for proposal.

## Ensuring the objectivity and independence of all involved actors

Please elaborate on the proposed measures ensuring the objectivity and independence of all involved actors in the project activities.

## Handling conflicts of interest

Please identify potential risks which could lead to conflicts of interest of involved actors and explain the measures in place to identify and handle these risks.

# **Implementation methodology**

## Activities

Please describe the activities that will be carried out in the course of the project and specify their relation to the specific objectives of the project (**max 10 pages**).

In line with the 5 tasks spelled out in section 2.3 of the call for proposals, please break down the project activities into work packages and follow the structure given in the attached template (see end of document). Please also indicate the timetable for all proposed activities. You may follow the structure given in the attached template (see end of document).

In order to cover the tasks presented in section 2.3, the Commission considers that the applicants must consider as a minimum the following deliverables:

* minimum five research/policy papers on the topics mentioned in the appendix to the call for proposals. Other topics can also be suggested by the applicant;
* Updates of the website containing the public repository on tax evasion, tax avoidance and aggressive tax planning in the EU and the effects of policy reform in these domains (<https://www.taxobservatory.eu/>);
* one digital brochure (maximum 10 pages) disseminating data from the public repository in a simple, visually attractive and easy to understand manner for the general public;
* one high-level, 1 day, interactive public event with external stakeholders representing civil society, policy makers (both national and EU) and business organizations (max of around 200 – 300 participants). The event should be organized in Brussels;
* five small scale interactive public events with external stakeholders (max. 60 participants) where the research is presented. They should be organized in different EU countries, in the local language and English;
* two thematic workshops involving experts, regarding the measurement and mitigation of aggressive tax planning measures relevant to the EU.

## Consortium

Describe the nature of the consortium (**max 3 pages**) and justify the choice of the stakeholders in light of the organisational structure suggested in section 2.2 of the Call (i.e. a team of tax professionals, lawyers, researchers, journalists and academics of diverse backgrounds and nationalities; made up of several different organisations out of which ideally at least one is a non-governmental organisation).

## Work organisation & management

Please give an overall description of the main tasks, responsibilities, resources and management tools of the lead applicant organisation and each of the co-applicants to implement the action (**max 5 pages**). Please describe the core project team proposed for implementation of the activities and identify the main tasks of each member of the team.

Please mention the number of staff involved in the project and the following information:

* A brief job description for each staff position and an overview of the needs for collaborators;
* An organigram, showing the set-up and the distribution of tasks and roles within the team members.

Please describe the proposed mechanism for engaging with the European Commission in order to ensure a continuous collaboration and consultation forum throughout the implementation of the action.

## Resources & tools

Please describe the necessary resources and tools used by the lead applicant and co-applicants (**max 2 pages**) to ensure adequate monitoring and evaluation of the project activities.

## Outsourcing

If applicable: Which project activities will be outsourced and why? Please justify.

# **Impact and EU added value**

Please describe the proposed methods to ensure a tangible and lasting impact of the deliverables beyond the duration of the project (**max 4 pages**).

The applicants should propose a set of key performance indicators to evaluate their goals. They should also define targets for each of these indicators for a successful outcome.

The key performance indicators should be defined for the following areas:

1. The set up the EU Tax Observatory; in particular how to ensure the independence, objectivity and transparency of the Observatory.
2. Performing and promoting original, high-quality research in the area of tax evasion, tax avoidance and aggressive tax planning, with a focus on corporate income taxation.
3. Updating and improving a public repository of data on tax evasion, tax avoidance and aggressive tax planning, with a focus on corporate income taxation.
4. Being an active voice in the EU and international debate on tax evasion, tax avoidance and aggressive tax planning.

Please explain (**max 2 pages**) how the proposed activities can provide added value at European level and the benefits for the stakeholders within the EU.

Please describe your vision on the role which the Tax Observatory might play in order to influence the public debate on taxation issues

# **Visibility**

Please detail your communication and dissemination plan, the stakeholders targeted by these activities and the measures in place to ensure a wide outreach (**max 3 pages**). Furthermore, include how you intend to communicate with the general public on the added value of the proposed action. Identify clearly all deliverables of your communication activities.

# **Cost-effectiveness**

Please describe (**max 5 pages**) the approaches and mechanisms ensuring cost-effectiveness of the activities proposed and the potential for or the proposed methods to ensure long-term sustainability of the deliverables by the organisations or its outcomes on the stakeholders involved.

The applicant should present the measures to ensure transferability of all results, either towards the Commission or a third party at the end of the project, in order to ensure the sustainability and continuity of the Tax Observatory (see also section 2.2.1 of the call text.

Please present the main items of expenditure of your estimated budget, together with a brief justification. Please also provide a short explanation of tasks you intend to outsource as well as any other information you wish to provide in order to support your estimated budget.

**Template for work package information**

|  |
| --- |
| **WORK PACKAGE No.:**  |
| **Title:** *e.g. project management* |
| **Start month:** *e.g.M1* | **End month :** *e.g. M24* |
| **Co-applicant organization(s) involved (if applicable):** | **Estimated resources in man-days** |
|  | **Man-days** | *e.g. 20 days* |
|  | **Man-days:** |  |
|  | **-** |  |
|  |  |  |
|  | **-** |  |
| **Objectives and approach***Please describe objectives and approach taken* |
| **Proposed activities***Please describe here the activities to be carried out under this work-package.* |
| **Results***List here results of work package and how these will be assessed* |
| **Other information** |

**Template for time-table**

|  |  |
| --- | --- |
| Work packages | **Months** |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 |
| **1.** |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| **2.** |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| **3.** |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| **4.** |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| **5.** |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| **6.** |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| **Etc.** |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |