



European
Commission

**Call for expression of interest
TAXUD/2016/AO-07**

Visiting fellows programme for economists

1.	PURPOSE OF THE CALL FOR EXPRESSION OF INTEREST	4
1.1.	Establishing a list of experts	4
1.2.	Objectives and general description of the services requested	4
2.	TASKS TO BE PERFORMED BY THE SELECTED EXPERTS	5
2.1.	Purpose of the work	5
2.2.	Deliverables	5
2.3.	Additional information	5
3.	SELECTION AND REGISTRATION OF EXPERTS	6
3.1.	Procedure to follow and timetable	6
3.2.	Request for registration, acknowledgement	6
3.3.	Assessment of exclusion criteria	7
3.4.	Assessment of selection criteria	7
3.5.	Notification of the result	8
3.6.	Procedure for awarding a contract	8
4.	VALIDITY OF THE LIST OF EXPERTS	9
5.	ORGANISATION OF WORK	9
5.1.	Overall management of the contract and procedures to be followed for the implementation of the tasks	9
5.2.	Indicated work programme	9
5.3.	Working language of expert	10
5.4.	Indicative timetable for the work, deliverables to be submitted, physical location at which services are to be performed.	10
6.	PAID FEES FOR RENDERED SERVICES AND, WHEN APPLICABLE, PAID TRAVEL EXPENSES AND ACCOMODATION	10
6.1.	Amount paid for rendered services	10
6.2.	Amount paid for travel expenses and accommodation	10
7.	CONTRACT	10
7.1.	Type of Contract	10
7.2.	Specimen of a model Contract	10
7.3.	Taxes, especially Value added Tax (VAT)	11
7.4.	Methods of payment and invoicing for the contract	11
8.	GENERAL TERMS AND CONDITIONS APPLICABLE TO THE CALL FOR EXPRESSION OF INTEREST	11
8.1.	Conditions	11
8.2.	Code of Conduct	12
8.3.	Data Protection – Privacy Statement	12
8.4.	Non-disclosure and absence of conflict of interest declaration	12
8.6.	Transparency	13
9.	CONTENT OF APPLICATION	13

10. LEGAL BASE.....	14
11. LEGAL ENTITY.....	15
12. ADDRESS FOR SUBMITTING APPLICATIONS.....	15
13. CONTACT	16
14. ANNEXES	16

1. PURPOSE OF THE CALL FOR EXPRESSION OF INTEREST

1.1. Establishing a list of experts

The European Commission's Directorate-General for Taxation and Customs Union (DG TAXUD) is seeking to attract leading economists from academia, international organisations and top research institutions to participate in its Visiting fellows programme. Selected economists are invited for a short-term mission (i.e. between 1 and 10 days), to be carried out in close collaboration with members of DG TAXUD staff) to present and/or discuss research work and to share their knowledge in the area of quantitative methods, economic modelling and public economics theory, namely in the areas of taxation policy and tax reforms.

The experts (natural persons or legal entities of one person allowing the identification of the natural person) must fulfil the criteria stated in point 3, in order to be included in the list of experts from which the Commission makes its selection. Having been registered on the list of experts does not imply a legal obligation of the Commission nor any promise of actually selecting or appointing an expert or of awarding a contract to him/her.

1.2. Objectives and general description of the services requested

The general aim of the programme is to strengthen the in-house research potential of DG TAXUD by improving connections with the economic research community. The programme aims to give DG TAXUD staff better access to ongoing research work as well as to increase exposure to new approaches and insights on issues of relevance for DG TAXUD as set out in its mission statement¹, in its annual work programme² or as part of its forward-looking strategy. Visiting fellows will equally have an opportunity to experience the policy-making environment in which DG TAXUD operates. During their mission, experts will be expected to interact with staff, discuss their research work with staff members, and, if appropriate, prepare an accompanying paper for eventual publication in the Taxation Papers Series of DG TAXUD. Experts should also be available to discuss with and, if requested, to advise staff members on research problems pertinent to DG TAXUD. They will be invited to give a talk and present their work in an academic-style internal seminar (the TAXUD economic seminar series) and will also be asked to provide a written report of their activities in DG TAXUD.

¹ http://ec.europa.eu/taxation_customs/common/about/welcome/index_en.htm

² http://ec.europa.eu/taxation_customs/common/about/work_program/index_en.htm

2. TASKS TO BE PERFORMED BY THE SELECTED EXPERTS

2.1. Purpose of the work

Selected experts will present or discuss research work and share their knowledge with DG TAXUD staff in the areas of taxation policy and tax reforms.

Selected experts will also be asked to advise staff members on research problems pertinent to DG TAXUD. This includes methodological, analytical, research-related, theoretical and empirical issues related to tax policy, the economic analysis of taxation, public finances and public economics.

2.2. Deliverables

During their mission, the selected experts are invited to present their research work at a seminar and, when appropriate, prepare a paper – alone or jointly with member(s) of the TAXUD staff - for possible publication in the "Taxation Papers" series of DG TAXUD or another publication to be decided by DG TAXUD. The copyright of this document is the property of the European Union and DG TAXUD reserves the right to publish it in one of its series in accordance with Article 10 of the model contract attached. Finally, the selected experts will prepare a summary report of their mission.

2.3. Additional information

Experts shall be remunerated at a fixed price of **€450.00 per man/working day**. A working day is considered to be 1 working day of the selected expert, where the normal work time for 1 day respects the law and regulations in force in the country where the services are to be performed. Hours worked beyond normal daily work shall not be payable. This rate is all-inclusive and covers social security costs, administrative costs and all types of overhead costs.

Experts will also receive reimbursements for his/her :

1. travel expenses to Brussels under the conditions set out hereunder and with a maximum of 2 return travels from the place of origin (usual workplace) to the contracting authority's offices in Brussels (1 return travel at the beginning and 1 return travel at the end of the mission):
 - travel by air shall be reimbursed up to the maximum cost of an economy class ticket at the time of the reservation. If the journey by air involves a flight of 4 hours or more without stopovers the cost of a business class ticket shall be reimbursed.
 - travel by boat or rail shall be reimbursed up to the maximum cost of a first class ticket;
 - travel by car shall be reimbursed at the rate of one first class rail ticket for the same journey and on the same day;

– travel outside the European Union territory shall be reimbursed under the general conditions stated above provided the Commission has given its prior written agreement.

2. accommodation expenses : up to a maximum of 100 €/night/travel (if the times of flights or trains are incompatible with the timing of the visit at the contracting authority's offices in Brussels).

3. SELECTION AND REGISTRATION OF EXPERTS

3.1. Procedure to follow and timetable

The table below shows the steps of the procedure to be followed for the selection and registration of experts:

Step	Action
Step 1:	Interested experts send their application (no later than 3 months before expiration of the list).
Step 2:	Commission services receive and register the application. The candidate receives an acknowledgement
Step 3:	The evaluation committee is set up in order to analyse and evaluate applications. It is foreseen that there will be three evaluation sessions per year (once per quarter).
Step 4:	The evaluation committee will assess applications in the light of the exclusion criteria (see §3.3 below). Only those applications that are successful in this step will be admitted to the next step.
Step 5:	The evaluation committee will assess applications in the light of the selection criteria (see § 3.4 below)
Step 6:	After the end of the works of the evaluation committee the expert will be either registered in the list or his/her application will be rejected. An official communication of the result will be addressed to the expert.

3.2. Request for registration, acknowledgement

An expert can apply for registration on the list of experts by submitting the documents stated in Annex II of the Specifications by mail to the following address ;

European Commission
 Directorate-General for Taxation and Customs Union
 Mr S. Mail Fouilleul
 Head of Unit TAXUD/R1

Each expert will receive an acknowledgement for the received application.

3.3. Assessment of exclusion criteria

As described above, the processing of applications is a two-phase process carried out by an evaluation committee. In the first phase, the evaluation committee will determine on the basis of documents submitted by the expert whether the application is complete and whether the expert is not in any of the situations listed under the exclusion criteria as set out in Annex II.G of these Specifications.

Applications of experts who are in any of the situations listed under the above mentioned exclusion criteria or do not submit all the required documents, will not be admitted to the next phase (assessment of selection criteria). However, for the latter cases, experts may decide to correct their documents by submitting a new and complete application.

Only applications that pass this first phase will be processed further. The next phase of the process is assessing the selection criteria.

3.4. Assessment of selection criteria

The evaluation committee will assess the selection criteria, i.e. that the expert(s) shall possess **at least**:

- **At minimum a University Master's degree** or equivalent diploma. The diploma should preferably be in economics even though other specialisations shall also be considered insofar as they are related to the tasks to be performed;
- **5 years of relevant work experience**, of which at least 3 years in the academia, an economic research institute or a governmental or international organisation.
- **Very good knowledge of the English language**. The expert will have to assure that he/she has thorough knowledge of this language (at least level C1 of the Common European Framework of Reference for Languages (CEFR))
- At least **3 publications** as author or co-author in international peer-reviewed economic academic journals.

This assessment will be based on information provided by the experts in their applications, especially the curriculum vitae and any additional documents demonstrating their expertise. The length of the experts' experience will be determined relative to the month in which the evaluation committee assesses the application.

The expert's experience, competence, knowledge and familiarity in regard to the tasks to be performed and in regard to the specialisation indicated will be evaluated. As a result of this evaluation, an appropriate number of points will be attributed. The criteria are:

Criteria	Maximum points
(1) Familiarity with EU issues/policies	30
(2) Previous experience as consultant for tax policies	20
(3) Previous experience in teaching	10
(4) Academic Publications in international peer-reviewed economic academic journals	40
Total	100

The scale of points to be allocated under each criterion is clearly depicted in the Specialisation and Self-Assessment Form to be filled in by each expert (Annex II – part D).

The pass mark in order to be registered on the list of experts is minimum 65% (65 points).

The evaluation committee will review the substantiation provided by the expert for the different tasks performed and shall take note of the expert's conflict(s) of interest.

3.5. Notification of the result

The expert will be notified whether or not he/she is registered in the list of experts.

3.6. Procedure for awarding a contract

When a task needs to be performed, the list of registered experts will be reviewed and one or several experts from the list will be contacted regarding their availability and interest to perform the task.

The review of the list of registered experts is done on the basis of the information the experts provided in their applications, especially their curriculum vitae, the specialisation and the notation under point 3.4 carried out by the evaluation committee. The conflict of interest, as stated by the registered experts, will be considered also. In addition to their availability, their qualification for the task(s) to be performed, additional criteria may be used, such as a representative geographic distribution and rotation of individuals.

The contracting authority will assign experts to the task on the basis of the skills, experience and knowledge necessary and in accordance with the principles of non-discrimination, equal treatment and absence of conflict of interests.

The contracting authority will also ensure that experts are selected from the list in a balanced manner with an appropriate rotation of experts.

4. VALIDITY OF THE LIST OF EXPERTS

Interested experts can submit their applications for registration on the list of experts at any time during the period of validity of the list, with the exception of the last three months of that period.

The list of selected experts shall be valid **for 4 years from the date following publication in the Official Journal.**

No applications shall be accepted if submitted later than 3 months before the expiration of the list, the date of the postmark being considered as proof of the date of sending.

5. ORGANISATION OF WORK

5.1. Overall management of the contract and procedures to be followed for the implementation of the tasks

The experts of the list to whom a contract has been awarded will be required to organise their visit to the European Commission, submit a work plan and indicative timeline, prepare if applicable the data needed for the agreed analysis, perform the research together with the staff, draft a report at the end of their stay, organise if appropriate a presentation of their work for the staff of the European Commission.

The Commission will request by a contract, its provision of services regarding the economic analysis to be carried out.

Upon awarding of a contract, the expert will be invited for a 1 day mission to the contracting authority's offices (in Brussels) where further clarifications regarding the tasks will be provided and the first interactions with staff will take place.

The expert will continue the rest of the mission from his/her usual workplace; interaction with the contracting authorities staff will be facilitated by phone, mail, video-conferencing, etc.

At the end of the mission, the expert will be requested to perform a 1-day presentation relating to the result of their work, in the contracting authorities' offices (in Brussels).

The expert can, with the prior authorisation of the EU, publish his/her research in academic journals.

5.2. Indicated work programme

The complexity of the subject will determine the number of days required for the mission. Nevertheless, the maximum number of days of a mission is

set at 10 days with maximum 2 return travels from place of origin (official address) to the contracting authority's offices in Brussels.

5.3. Working language of expert

Selected experts will accomplish their oral and written tasks in English. Refer to section 3.3 in the Common European Framework of Reference for Languages ([CEFR](#)) for the level of proficiency requested.

5.4. Indicative timetable for the work, deliverables to be submitted, physical location at which services are to be performed.

The selected experts to whom a contract will be awarded will be invited to submit a paper/report.

The deadline for the presentation of the report will be mentioned in the terms of reference.

Tasks will be mainly executed remotely from the expert's usual premises; there will be maximum 2 visits to the Commission's premises in Brussels.

6. PAID FEES FOR RENDERED SERVICES AND, WHEN APPLICABLE, PAID TRAVEL EXPENSES

6.1. Amount paid for rendered services

As indicated in section 2.3, the fees that the selected expert(s) may charge for his/her services rendered in the framework of this call for expression of interest shall be limited to €450.00 per man/ working day.

6.2. Amount paid for travel expenses and accommodation

Travel and accommodation expenses will be reimbursed on the basis of the rules outlined in section 2.3.

7. CONTRACT

7.1. Type of Contract

The Contract which may be signed between the Commission and the selected expert(s), will be a contract which will establish the tasks to be performed, the due dates, the number of working days paid and, if applicable, the maximum amount for other costs such as travel and accommodation expenses.

Prior to the signature of a contract by both the Commission and the selected expert, the Commission is under no obligation to refund the selected expert for any costs incurred.

7.2. Model Contract

A draft model contract is attached as Annex I.

7.3. Taxes, especially Value added Tax (VAT)

The European Union is exempt from customs duties, indirect taxes and sales taxes under Articles 3 and 4 of the Protocol on the Privileges and Immunities of the European Union of 8th April 1965 (OJ N°. 152 of 13.07.1967). Exemption is granted to the Commission by the governments of the Member States, either through refunds upon presentation of documentary evidence or by immediate exemption. In case of immediate exemption, the prices must be expressed excluding VAT.

7.4. Methods of payment and invoicing for the contract

A single *final payment* will be allowed to cover the amount due under the contract, i.e. the amount for services rendered and, where applicable, the amount for travel and accommodation expenses.

The expert must send an invoice/request for payment in paper format for payment due, as provided for in the specifications and accompanied by a final report detailing the tasks accomplished by the expert during his/her contractual period.

The contracting authority must approve the submitted documents or deliverables and pay within 60 days from receipt of the invoice/request for payment.

If the contracting authority has observations to make, it must send them to the expert and suspend the time limit for payment in accordance with Article 13 of Annex I (draft contract).

The expert has 15 working days to submit additional information or corrections or a new version of the documents if the contracting authority requires it.

The contracting authority must give its approval and pay within the remainder of the time-limit indicated in paragraph 3 unless it rejects partially or fully the submitted documents or deliverables.

Payments shall be made to the expert's bank account denominated in EUR and identified in the specific contract.

8. GENERAL TERMS AND CONDITIONS APPLICABLE TO THE CALL FOR EXPRESSION OF INTEREST

8.1. Conditions

All documents submitted by experts become the property of the European Commission and will be regarded as confidential. Expenditure on preparing and submitting applications will not be reimbursed by the Commission.

The rights relating to the services completed within the contract and those pertaining to their duplication and publication will remain the property of the European Commission. Any document based, in full or in part, on the

work completed under this contract, may only be transmitted or published with permission of the European Commission (refer to Article 10 of model contract attached).

Submission of an application in response of the present invitation to the call for expression of interest implies acceptance by the expert of all provisions and conditions stipulated in this invitation to the call for expression of interest, and of all terms contained in the specifications and the draft contract. The experts will waive their own terms of business.

8.2. Code of Conduct

The expert shall perform the contract to the highest professional standards. The expert will have sole responsibility for complying with all legal obligations incumbent on him/her, notably those arising from employment law, tax law and social legislation.

The expert must inform third parties that they do not belong to the European public service, are not entrusted with any delegated tasks, affiliation or mandate, but are exercising tasks on behalf of the European Union.

8.3. Data Protection – Privacy Statement

All personal data submitted in response to this call for expression of interest, including its execution, or related to it shall be processed in accordance with Regulation (EC) No 45/2001 of the European Parliament and of the Council on the protection of individuals with regard to the processing of personal data by the Union's institutions and bodies and on the free movement of such data. Such data shall be processed solely in connection with the implementation and follow-up of the agreement by the Head of Unit DG TAXUD/D4, who is responsible for implementing the Council Regulation (EC) No 3/2008, without prejudice to the possibility of passing the data to the bodies responsible for inspection and audit in accordance with Community legislation, such as the Court of Auditors and the Anti-Fraud Office (OLAF).

Applicants and selected experts may, on written request, gain access to their personal data and correct any information that is inaccurate or incomplete. They should address any questions regarding the processing of their personal data to the Head of Unit DG TAXUD/D4, who is responsible for implementing the Council Regulation (EC) No 3/2008. Applicants and selected experts may lodge a complaint against the processing of their personal data with the European Data Protection Supervisor at any time. The data will be kept up to 10 years after the end of the validity of the call.

8.4. Non-disclosure and absence of conflict of interest declaration

When signing the contract, the expert will be asked to sign a non-disclosure and absence of conflict of interest declaration (see Annex 3 of the model contract).

The declaration commits the expert to not share with any third persons, except Commission staff immediately concerned, the information obtained or produced by the expert in connection with performing the task(s). It also includes any non-public information that the expert would have obtained during his/her mission.

The expert shall also state any conflict of interest which might affect his/her impartiality when carrying out the tasks described in the contract.

During the period of validity of the Call for Expression of Interest and in particular during the period of performing tasks, the expert is also required to declare any change in his/her situation regarding the conflict of interest. In the event of a conflict of interest with one or more co-funded actions, the expert shall expressly indicate the action(s) concerned.

If, during the execution of his/her tasks, the selected expert discovers that s/he is in a situation of conflict of interest in relation to tasks which s/he is required to perform, or have some other involvement which impairs his/her impartiality, s/he must declare this **immediately** to the responsible Commission official(s), who will then take all necessary measures.

8.5. Transparency

The list of experts and the subject of the tasks shall be published annually on the contracting authority's website. The remuneration shall also be published in the Financial Transparency System³ where it exceeds €15.000 for the tasks performed.

9. CONTENT OF APPLICATION

The application for being registered on the list of experts shall consist of the following documents (as attached in Annex II of these specifications):

- (1) Checklist : refer to model document Part A;
- (2) Covering Letter : presented according to the model document Part B
- (3) Curriculum Vitae : presented according to the structure of model Document Part C
- (4) Self-Assessment Form : refer to model document Part D;
- (5) Expert's Legal Identification Form to be downloaded from http://ec.europa.eu/budget/contracts_grants/info_contracts/legal_entities/legal_entities_en.cfm (refer to Part E);
- (6) Financial Identification Form; to be downloaded from http://ec.europa.eu/budget/contracts_grants/info_contracts/financial_id/financial_id_en.cfm (refer to Part F)

³ http://ec.europa.eu/budget/fts/index_en.htm

(7) Exclusion Criteria Form : refer to model document part G

10. LEGAL BASE

The list of experts, which is established on the basis of this call for expression of interest, is used for tasks related to the economic analysis of taxation in the field of interest for the Directorate General Taxation and Customs Union. These fields include those contained in its work programme and mission statement⁴, those related to its recent legislative actions⁵, the economic analysis of taxation in the context of the European Semester, as well as economic analysis carried out in a prospective and forward-looking way in various tax fields. In particular, requests may involve exploiting and/or combining detailed expertise on national, European and international level on topics related to:

- Taxation of individuals;
- Payroll taxes;
- Social security contributions;
- Withholding taxes;
- Taxation of corporations and partnerships;
- Taxation of permanent establishments;
- Tax treatment of groups, holding companies; investment funds, financial intermediaries and trusts;
- Tax treatment of investment income, financial instruments and derivatives, and tax aspects related to intellectual property;
- Taxation in the financial sector;
- Taxation of the digital economy;
- Innovative sources of finance (e.g. financial transactions taxes, bank taxes);
- Special tax regimes, schemes and credits;
- Transfer pricing;
- Mergers & acquisitions;
- Exit taxes, inheritance taxes and gift taxes;
- Taxation on consumption (VAT (including import VAT), Excise duties, Energy and environmental taxation, and other);
- Other indirect taxes;
- Administration and management of direct and indirect taxation systems, and customs;

⁴ http://ec.europa.eu/taxation_customs/common/about/welcome/index_en.htm#

⁵ that include inter alia:

COM(2001)260, COM(2003)726, COM(2005)532, COM(2006)728, COM(2006)823, COM(2006)824, COM(2006)825, COM(2007)71, COM(2007)140, COM(2007)785, COM(2008)169 COM(2008)807, COM(2009)20, COM(2009)201, COM(2009)325, COM(2009)472, COM(2010)769, COM(2010)2020, COM (2011)85, COM(2011)121, COM(2011)714, COM(2011)851, COM(2011)864, COM(2011)922, COM(2012)64, COM(2012)206, COM(2012)428, COM(2012)465, COM(2012)516, COM(2012)722, C (2012) 8805, C(2012) 8806, COM(2012)791, COM(2013)71, COM(2013)800, COM(2015) 129, , COM(2015)135, COM(2015)136., COM(2015)302.

- Administrative burdens and compliance costs;
- Tax and customs aspects related to trade with non-EU countries;
- Tax treaties and trade treaties (e.g. free trade agreements, customs union agreements);
- Administrative cooperation;
- Tax collection and recovery (assistance)
- Tax avoidance and fiscal fraud, tax planning and tax havens;
- The development of new concepts;
- Behavioral economics applied to public finance
- Technical analysis on the impact of initiatives in the field of taxation⁶;
- Subjects covered by the Fiscalis⁷2020 Programme and its successors.

11. LEGAL ENTITY

Only natural persons or legal entities of one person allowing the identification of the natural person may apply.

12. ADDRESS FOR SUBMITTING APPLICATIONS

The application for being registered on the list of experts shall be submitted to the following address:

European Commission
 Directorate General Taxation and Customs Union
 Mr Stéphane Mail Fouilleul
 Head of Unit TAXUD/R1
 HR and Finances
 J79 6/40
 B-1049 Brussels

The application must be submitted in a sealed envelope, with the reference to the call for expression of interest and the address above clearly marked on the envelope.

Interested experts can submit their applications for registration on the list of experts at any time during the period of validity of the list, with the exception of the last three months of that period.

Whereas the list of selected experts shall be valid until 4 years from the date of publication in the Official Journal, no applications shall be accepted if submitted less than 3 months before expiration of the list, the date of the postmark being considered as proof of the date of sending.

⁶ Taking into account the Commission Impact Assessment Guidelines: http://ec.europa.eu/governance/impact/index_en.htm

⁷ REGULATION (EU) No 1286/2013 OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL (OJ L 347, p.25)

13. CONTACT

See mail address above.

14. ANNEXES

Annex I : Draft contract

Annex II : Checklist and forms to be completed