



EUROPEAN COMMISSION  
DIRECTORATE-GENERAL  
TAXATION AND CUSTOMS UNION  
Direct Taxation, Tax coordination, Economic Analysis and Evaluation  
**Economic analysis, Evaluation & Impact assessment support**

# Call for proposals **TAXUD/2022/CFP-01**

## “EU Tax Observatory”

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## Notice

Applicants are invited to read the present document in conjunction with the Guide for Applicants and the model Grant Agreement(s) published with this call as well as the financial rules applicable to the general budget of the Union (the ‘Financial Regulation’)<sup>1</sup>: [https://ec.europa.eu/budget/library/biblio/publications/2018/financialregulation\\_en.pdf](https://ec.europa.eu/budget/library/biblio/publications/2018/financialregulation_en.pdf).

## 1. INTRODUCTION – BACKGROUND

This call for proposals is published following the adoption of the Commission Decision on the financing of the preparatory action *EU Tax Observatory – Capacity building to support Union policy making in the area of taxation* and the adoption of the annual work programme for 2022 of 6 December 2022<sup>2</sup>. This call for proposals also supports the Commission’s action plan for fair and simple taxation supporting the recovery strategy<sup>3</sup>.

The profusion of money laundering, tax evasion and avoidance revelations over the last few years has shaken the confidence of European citizens, businesses and trade unions in the robustness and fairness of European Union (EU) rules to combat tax fraud, tax evasion and aggressive tax planning. When 3 out of 4 citizens expect the European Union to do more on taxation, it is essential to ensure that public interests and interests of all stakeholders are taken into account in designing initiatives aiming at strengthening European rules against tax evasion and tax avoidance. In this context, the preparatory action aims to create a specialised and independent observatory on EU tax matters.

## 2. OBJECTIVES – ACTIVITIES – EXPECTED RESULTS

### 2.1. Objectives

The general objective is to enhance the involvement of civil society in the advocacy, design and implementation of EU actions to combat tax evasion, tax avoidance and aggressive tax planning and to promote fair taxation.

The specific objectives are to:

- Manage and ensure the smooth running of the EU Tax Observatory;
- Perform and promote original, high-quality research in the area of tax evasion, tax avoidance and aggressive tax planning, with a focus on corporate income taxation;
- Feed, improve and disseminate the public repository (<https://www.taxobservatory.eu/>) of data and analysis on tax evasion, tax avoidance and aggressive tax planning, with a focus on corporate income taxation;
- Participate in the EU and international debate on tax evasion, tax avoidance and aggressive tax planning by providing quality evidence that can inform policy.

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<sup>1</sup> 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

<sup>2</sup> Commission Decision C(2022)8750 of 6 December 2022

<sup>3</sup> Commission Communication COM(2020) 312 final

## 2.2. Activities

### 2.2.1. Description of the organisational structure

The optimal set-up of the Observatory would be a team made up of tax professionals, lawyers, researchers, journalists and academics of diverse backgrounds and nationalities and reflecting diversity. The Observatory should have a few permanent employees only and work with others on the various actions/matters conducted under the call. Therefore, it should have access to a wide network of people committed to the fight against tax avoidance or create one if this does not exist.

The Observatory should be made up of several different organisations out of which at least one is a non-governmental organisation. As the Observatory should be independent and non-partisan, it should bring together several organisations and economic operators to pursue joint work under the same umbrella/ organisation, thus ensuring that a wide range of competences and skills is brought together, and various opinions are taken into consideration.

The Observatory should have a special focus on corporate taxation though work on other categories of taxation is welcome. In its works in this field, the Observatory should be inclusive and bring together non-governmental organisations, academics, national and European policy makers, national experts, as well as businesses to exchange information, experience, and best practices.

The Observatory must be transparent about its funding sources and its activities. It should be innovative and make full use of digital opportunities for a wide dissemination of its actions and results.

The present call for proposals represents the third and final phase for the implementation of a preparatory action initiated by the European Parliament. A participatory action can last for up to three (3) consecutive years. **Applicants must present in their proposal what mechanisms and procedures they will set up in order to ensure the transferability of the results to another possible future winner.**

### 2.2.2. Activities to be carried out

The activities to be funded for the EU Tax Observatory cover the following tasks:

- produce evidence and evidence-based recommendations related to fighting tax evasion, tax avoidance and aggressive tax planning;
- feed and improve the publicly available repository (<https://www.taxobservatory.eu/>) of data and analysis on tax evasion, tax avoidance and aggressive tax planning in the EU and the effects of policy reform in these domains;
- disseminate available evidence in a user-friendly manner and inform the wider public of issues related to tax fairness, including anti-money laundering rules for business and individual taxpayers;
- provide policymakers with robust and diversified expertise and knowledge/evidence;
- liaise with different international organisations and national administrations on issues related to EU tax and anti-money laundering policy making (i.e. anti-money laundering legislation is necessary to counter tax evasion).

## 2.3. Expected results

In order to cover the tasks presented in section 2.2.2 above, the Commission considers that applicants must produce, as a minimum, the following deliverables:

- minimum five research/policy papers on the topics mentioned in the appendix at the end of this document. Three of these five papers should focus on corporate taxation. Additional topics can also be suggested by the applicants;
- improvement and additional data feeding 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 organisations (around 150 to 300 participants). The event should be organised in Brussels;<sup>4</sup>
- Minimum three small-scale interactive public events with external stakeholders (around 50 to 100 participants) where research is presented. They should be organised in different EU countries, in English (with the possibility of using local languages if combined with English translation);<sup>5</sup>
- two thematic workshops involving experts, covering the measurement and mitigation of aggressive tax planning measures relevant to the EU.<sup>6</sup>

### 3. INDICATIVE TIMETABLE

	Steps	Date and time or indicative period
(a)	Publication of the call	16/12/2022
<b>(b)</b>	<b>Deadline for submitting applications</b>	<b>31/03/2023</b>
(c)	Evaluation period	2 months
(d)	Information to applicants	31/05/2023
(e)	Signature of grant agreement	June / July 2023

### 4. BUDGET AVAILABLE AND CO-FINANCING RATE

The total budget earmarked for the co-financing of projects under this call for proposals is estimated at EUR 1 200 000.

The Commission expects to fund one (1) proposal.

The Commission reserves the right not to distribute all the funds available.

Under this call for proposals, the Union grant may not exceed 95% of the total eligible costs of the action. The applicants must guarantee their co-financing of the remaining amount covered by the applicants' own resources or from sources other than the European Union budget.

<sup>4</sup> The exact arrangement, notably whether it is in physical presence or virtual and the number of people or the size of the facilities used, will depend on the health rules in place in the EU and in the Member State hosting the event.

<sup>5</sup> Idem.

<sup>6</sup> Idem, idem.

## 5. ADMISSIBILITY REQUIREMENTS

In order to be admissible, applications must be:

- sent no later than the deadline for submitting applications referred to in section 3 above;
- submitted in writing (see section 14 of this document), using the mandatory application forms available at [https://taxation-customs.ec.europa.eu/taxud2022cfp-01-preparatory-action-eu-tax-observatory\\_en](https://taxation-customs.ec.europa.eu/taxud2022cfp-01-preparatory-action-eu-tax-observatory_en) ;
- drafted in one of the EU official languages. Applicants are encouraged to submit their project proposal in English in order to facilitate the treatment of the proposals and speed up the evaluation process. It should be noted, however, that proposals submitted in any of the official languages of the EU will be accepted. In this case, applications in languages other than English should be accompanied by an executive summary in English;
- include all necessary supporting documents listed in the Guide for Applicants which is available at [https://taxation-customs.ec.europa.eu/taxud2022cfp-01-preparatory-action-eu-tax-observatory\\_en](https://taxation-customs.ec.europa.eu/taxud2022cfp-01-preparatory-action-eu-tax-observatory_en) .

Failure to comply with those requirements will lead to rejection of the application.

## 6. ELIGIBILITY CRITERIA

### 6.1. Eligible applicants

#### 6.1.1. Eligibility of applicants

Eligible lead and co-applicants shall comply with the following criteria:

- be legal entities properly established and registered in a Member State of the European Union with a profit or non-profit status;
- have their core activities in one or several of the following fields:
  - o research and analysis of public economics, public finance or taxation issues;
  - o raising public awareness on public economics, public finance or taxation issues;
  - o organisation, logistics and management of academic or public events;
  - o data analysis and data visualisation.

#### 6.1.2. Eligibility of lead applicants

In addition to the above-listed requirements, eligible lead applicants shall:

- have experience with conducting research and analysis on public economics, public finance or taxation issues.

#### 6.1.3. Affiliated entities

Affiliated entities are eligible under this call for proposals. Please see AGA – Annotated Grant Agreement : [aga\\_en.pdf \(europa.eu\)](#)

### 6.2. Eligible applications

Eligible applications shall comply with the following criteria:

- be submitted by a consortium composed of a minimum of two entities, including lead applicant and at least one co-applicant, being legally established in different Member States of the European Union. While two entities are a minimum, several entities will be strongly welcomed.

- be submitted in compliance with the call for proposals and by the deadline mentioned in that call for proposals;
- do not exceed the maximum duration of 18 months.

### 6.2.1. Types of entities

Eligible applications may be submitted by any of the following types of applicants:

- non-profit organisation (private or public);
- profit making entities
- public authorities (national, regional, local);
- international organisations;
- universities;
- educational institutions;
- research centres.

Natural persons are not eligible under this call for proposals.

### 6.2.2. Country of establishment

Only applications from legal entities established in the following countries are eligible:

- Member States of the European Union.

For UK applicants: Please be aware that following the entry into force of the EU-UK Withdrawal Agreement<sup>7</sup> on 1 February 2020 and in particular Articles 127(6), 137 and 138, the references to natural or legal persons residing or established in a Member State of the European Union are to be understood as including natural or legal persons residing or established in the United Kingdom. UK residents and entities are therefore eligible to participate under this call.

### 6.3. Eligible activities

The following types of activities are eligible under this call for proposals:

- **Research activities:** produce evidence and recommendations related to fighting tax evasion, tax avoidance and aggressive tax planning; provide policymakers with robust and diversified knowledge and evidence;
- **Data repository:** management of a publicly-available repository of data and analysis on tax evasion, tax avoidance and aggressive tax planning in the EU and the effects of policy reform in these domains;
- **Awareness and dissemination actions:** dissemination of available evidence 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.
- **Actions aiming at the creation and improvement of networks & exchanges of good practices:** liaise with different international organisations and national administrations on issues related to EU tax and anti-money laundering policy making (i.e., anti-money laundering legislation is necessary to counter tax evasion);
- **Conference, seminars and outreach activities:** organisation of public events on tax evasion, tax avoidance and aggressive tax planning in the EU.

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<sup>7</sup> Agreement on the withdrawal of the United Kingdom of Great Britain and Northern Ireland from the European Union and the European Atomic Energy Community



## **Supporting documents**

In order to assess the eligibility applicants and applications, a number of supporting documents are requested. The list of mandatory documents is available in the Guide for Applicants (part B – sections 2, 3 and 4).

## **7. EXCLUSION CRITERIA**

### **7.1. Exclusion**

The authorising officer shall exclude an applicant from participating in call for proposals procedures where:

- (a) the applicant is bankrupt, subject to insolvency or winding-up procedures, its assets are being administered by a liquidator or by a court, it is in an arrangement with creditors, its business activities are suspended, or it is in any analogous situation arising from a similar procedure provided for under EU or national laws or regulations;
- (b) it has been established by a final judgment or a final administrative decision that the applicant is in breach of its obligations relating to the payment of taxes or social security contributions in accordance with the applicable law;
- (c) it has been established by a final judgment or a final administrative decision that the applicant is guilty of grave professional misconduct by having violated applicable laws or regulations or ethical standards of the profession to which the applicant belongs, or by having engaged in any wrongful intent or gross negligence, including, in particular, any of the following:
  - (i) fraudulently or negligently misrepresenting information required for the verification of the absence of grounds for exclusion or the fulfilment of eligibility or selection criteria or in the performance of a contract, a grant agreement or a grant decision;
  - (ii) entering into agreement with other applicants with the aim of distorting competition;
  - (iii) violating intellectual property rights;
  - (iv) attempting to influence the decision-making process of the Commission during the award procedure;
  - (v) attempting to obtain confidential information that may confer upon it undue advantages in the award procedure;
- (d) it has been established by a final judgment that the applicant is guilty of any of the following:
  - (i) fraud, within the meaning of Article 3 of Directive (EU) 2017/1371 of the European Parliament and of the Council and Article 1 of the Convention on the protection of the European Communities' financial interests, drawn up by the Council Act of 26 July 1995;
  - (ii) corruption, as defined in Article 4(2) of Directive (EU) 2017/1371 or Article 3 of the Convention on the fight against corruption involving officials of the European Communities or officials of Member States of the European Union, drawn up by the Council Act of 26 May 1997, or conduct referred to in Article 2(1) of Council Framework Decision 2003/568/JHA, or corruption as defined in the applicable law;
  - (iii) conduct related to a criminal organisation, as referred to in Article 2 of Council Framework Decision 2008/841/JHA;
  - (iv) money laundering or terrorist financing within the meaning of Article 1(3), (4) and (5) of Directive (EU) 2015/849 of the European Parliament and of the Council;

- (v) terrorist offences or offences linked to terrorist activities, as defined in Articles 1 and 3 of Council Framework Decision 2002/475/JHA, respectively, or inciting, aiding, abetting or attempting to commit such offences, as referred to in Article 4 of that Decision;
  - (vi) child labour or other offences concerning trafficking in human beings as referred to in Article 2 of Directive 2011/36/EU of the European Parliament and of the Council;
- (e) the applicant has shown significant deficiencies in complying with main obligations in the performance of a contract, a grant agreement or a grant decision financed by the Union's budget, which has led to its early termination or to the application of liquidated damages or other contractual penalties, or which has been discovered following checks, audits or investigations by an authorising officer, OLAF or the Court of Auditors;
- (f) it has been established by a final judgment or final administrative decision that the applicant has committed an irregularity within the meaning of Article 1(2) of Council Regulation (EC, Euratom) No 2988/95;
- (g) it has been established by a final judgement or final administrative decision that the applicant has created an entity in a different jurisdiction with the intent to circumvent fiscal, social or any other legal obligations of mandatory application in the jurisdiction of its registered office, central administration or principal place of business;
- (h) it has been established by a final judgement or final administrative decision that an entity has been created with the intent referred to in point (g);
- (i) for the situations referred to in points (c) to (h) above, the applicant is subject to:
- (i) facts established in the context of audits or investigations carried out by European Public Prosecutor's Office after its establishment, the Court of Auditors, the European Anti-Fraud Office or the internal auditor, or any other check, audit or control performed under the responsibility of an authorising officer of an EU institution, of a European office or of an EU agency or body;
  - (ii) non-final judgments or non-final administrative decisions which may include disciplinary measures taken by the competent supervisory body responsible for the verification of the application of standards of professional ethics;
  - (iii) facts referred to in decisions of persons or entities being entrusted with EU budget implementation tasks;
  - (iv) information transmitted by Member States implementing Union funds;
  - (v) decisions of the Commission relating to the infringement of Union competition law or of a national competent authority relating to the infringement of Union or national competition law; or
  - (vi) decisions of exclusion by an authorising officer of an EU institution, of a European office or of an EU agency or body.

## 7.2. Remedial measures

If an applicant declares one of the situations of exclusion listed above (see section 7.4), it must indicate the measures it has taken to remedy the exclusion situation, thus demonstrating its reliability. This may include e.g., technical, organisational and personnel measures to correct the conduct and prevent further occurrence, compensation of damage or payment of fines or of any taxes or social security contributions. The relevant documentary evidence, which illustrates the remedial measures taken, must be provided in annex to the declaration. This does not apply for situations referred in point (d) of section 7.1.

### **7.3. Rejection from the call for proposals**

The authorising officer shall not award a grant to an applicant who:

- (a) is in an exclusion situation established in accordance with section 7.1; or
- (b) has misrepresented the information required as a condition for participating in the procedure or has failed to supply that information; or
- (c) was previously involved in the preparation of documents used in the award procedure where this entails a breach of the principle of equal treatment, including distortion of competition, that cannot be remedied otherwise.

The same exclusion criteria apply to affiliated entities.

Administrative sanctions (exclusion) may be imposed on applicants or affiliated entities, where applicable, if any of the declarations or information provided as a condition for participating in this procedure prove to be false.

### **7.4. Supporting documents**

Applicants and affiliated entities must provide a declaration on their honour certifying that they are not in one of the situations referred to in Articles 136(1) and 141 of the Financial Regulation, by filling in the relevant form attached to the application form accompanying the call for proposals and available at [https://taxation-customs.ec.europa.eu/taxud2022cfp-01-preparatory-action-eu-tax-observatory\\_en](https://taxation-customs.ec.europa.eu/taxud2022cfp-01-preparatory-action-eu-tax-observatory_en)

This obligation may be fulfilled in one of the following ways:

- (i) the coordinator of a consortium signs a declaration on behalf of all applicants and their affiliated entities; OR
- (ii) each applicant in the consortium signs a declaration in its name and on behalf of its affiliated entities; OR
- (iii) each applicant in the consortium and the affiliated entities each sign a separate declaration in their own name.

## **8. SELECTION CRITERIA**

### **8.1. Financial capacity**

Applicants must have stable and sufficient sources of funding to maintain their activity throughout the duration of the grant and to participate in its funding. The applicants' financial capacity will be assessed on the basis of the supporting documents listed in the Guide for Applicants (part B, section 6.1).

On the basis of the documents submitted, if the Commission considers that financial capacity is weak, s/he may:

- request further information;
- decide not to give pre-financing;
- decide to give pre-financing paid in instalments;
- decide to give pre-financing covered by a bank guarantee (see section 11.4 below);
- where applicable, require the joint and several financial liability of all the co-beneficiaries.

If the financial capacity is considered insufficient, the respective application will be rejected.

## 8.2. Operational capacity

Applicants must have the professional competencies as well as appropriate qualifications necessary to complete the proposed action. In this respect, applicants have to submit a declaration on their honour, and the supporting documents listed in the Guide for Applicants (part B, section 6.1).

## 9. AWARD CRITERIA

Eligible applications will be assessed on the basis of the following criteria:

- 1) **Relevance of the proposal to the call, including proposed measures ensuring objectivity and independence and handling of conflicts of interest** (maximum score: 40 points)

This criterion assesses in particular:

- the extent to which the action meets the objectives of the call for proposals;
- the relevance, interest and added-value of the research topics proposed;
- the degree of involvement of relevant applicant organisations in the analysis and eventual implementation of the preparatory action and notably the allocation of tasks across the different organisations involved;
- the level to which the proposed activities of the Observatory will contribute with outreach towards relevant stakeholders;
- the degree to which the proposed activities ensure a high level of independence and objectivity of the Observatory;
- the measures proposed to avoid conflict of interest and how to address it, in case this occurs.

- 2) **Quality of the proposed implementation methodology** (maximum score: 20 points)

This criterion assesses in particular:

- the approaches, methods, techniques and tools presented in the proposal, their adequacy and relevance for the services required according to the call for proposals;
- the clarity and consistency of the proposed activities;
- the adequacy of the team structure, team sizing per key area of expertise, the allocation of roles and responsibilities of the proposed team, work organisation and coordination within the team;
- the actions to ensure that the reputation of the Observatory remains high and objective.

- 3) **Expected impact and EU value-added of the action** (maximum score: 15 points)

This criterion assesses in particular:

- the added value, geographical coverage, transnational dimension and expected impact of the project at EU level;
- how the action will help to position the EU as a leading actor in the fight against tax evasion, tax avoidance and aggressive tax planning.

- 4) **Visibility of the action** (maximum score 15 points)

This criterion assesses in particular:

- the quality and potential multiplier effect of the outreach activities towards target groups. The appropriateness of the activities and the dissemination of its final results;
- the definition of Key Performance Indicators (KPIs) to measure the visibility of the different activities;
- the added value in terms of transparency, accessibility, sharing information and knowledge in the areas related with the goals of this action.

5) **Cost-effectiveness of the action** (maximum score: 10 points)

This criterion assesses in particular:

- clarity and consistency of the estimated budget description and justification of costs;
- the degree to which the amount of the requested grant is proportional to the scale and scope of the project;
- choice and adequacy of planned financial and human resources.

Each criterion is given a different score at the evaluation stage; the maximum score per criterion is mentioned above, next to each criterion.

A minimum quality threshold (50 % of the maximum possible score for each of the criteria) shall be applied for each of the award criteria.

In addition, a minimum quality threshold of 60 % of the maximum possible score will be applied for the overall qualitative evaluation.

Applications failing to reach any of these minimum thresholds shall be rejected.

All applications reaching the minimum quality thresholds will be ranked in order of their merit. The best-ranking application will be awarded a grant.

## 10. LEGAL COMMITMENTS

In the event of a grant awarded by the Commission, a grant agreement, drawn up in euro and detailing the conditions and level of funding, will be sent to the lead applicant, as well as the information on the procedure to formalise the agreement of the parties. A model of this grant agreement is available at [https://taxation-customs.ec.europa.eu/taxud2022cfp-01-preparatory-action-eu-tax-observatory\\_en](https://taxation-customs.ec.europa.eu/taxud2022cfp-01-preparatory-action-eu-tax-observatory_en).

## 11. TWO COPIES OF THE ORIGINAL AGREEMENT MUST BE SIGNED FIRST BY THE COORDINATOR ON BEHALF OF THE CONSORTIUM AND RETURNED TO THE COMMISSION IMMEDIATELY. THE COMMISSION WILL SIGN IT LAST.<sup>8</sup> FINANCIAL PROVISIONS

### 11.1. Form of the grant – reimbursement of cost actually incurred

The grant will be defined by applying a maximum co-financing rate of 95 % to the eligible costs actually incurred and declared by the beneficiaries and their affiliated entities

### 11.2. Eligible costs

Please refer to AGA – Annotated Grant Agreement : [aga\\_en.pdf \(europa.eu\)](#).

### **11.3. Ineligible costs**

Please refer to AGA – Annotated Grant Agreement : [aga\\_en.pdf \(europa.eu\)](#)

### **11.4. Balanced budget**

The estimated budget of the action must be attached to the application form. It must have revenue and expenditure in balance.

The budget must be drawn up in euros.

The applicant must ensure that the resources which are necessary to carry out the action are not entirely financed by the EU grant.

Co-financing of the action may take the form of:

- the beneficiary's own resources,
- income generated by the action or work programme,
- financial contributions from third parties.

### **11.5. Calculation of the final grant amount**

The final amount of the grant is calculated by the Commission at the time of the payment of the balance. The calculation method is explained in detail in section in AGA – Annotated Grant Agreement : [aga\\_en.pdf \(europa.eu\)](#).

### **11.6. Reporting, payment arrangements and guarantees**

Please AGA – Annotated Grant Agreement : [aga\\_en.pdf \(europa.eu\)](#)

### **11.7. Other financial conditions – financial support to third parties**

The applications may not envisage provision of financial support to third parties.

It is recommended that one applicant of the consortium does not receive more than 75% of the total funding.

## **12. PUBLICITY**

### **12.1. By the beneficiaries**

Beneficiaries must clearly acknowledge the EU's contribution in all publications or in conjunction with activities for which the grant is used.

In this respect, beneficiaries are required to give prominence to the name and emblem of the European Commission on all their publications, posters, programmes and other products realised under the co-financed project.

If this requirement is not fully complied with, the beneficiary's grant may be reduced in accordance with the provisions of the grant agreement.

### **12.2. By the Commission**

With the exception of scholarships paid to natural persons and other direct support paid to natural persons in most need, all information relating to grants awarded in the course of a financial year shall be published on an internet site of the European Union institutions no later than the 30 June of the year following the financial year in which the grants were awarded.

The Commission will publish the following information:

- name of the beneficiary;
- address of the beneficiary when the latter is a legal person, region when the beneficiary is a natural person, as defined on NUTS 2 level<sup>9</sup> if he/she is domiciled within the EU or equivalent if domiciled outside the EU;
- subject of the grant;
- amount awarded.

Upon a reasoned and duly substantiated request by the beneficiary, the publication shall be waived if such disclosure risks threatening the rights and freedoms of individuals concerned as protected by the Charter of Fundamental Rights of the European Union or harm the commercial interests of the beneficiaries.

### 13. PROCESSING OF PERSONAL DATA

The reply to any call for proposals involves the recording and processing of personal data (such as name, address and CV). Such data will be processed pursuant to Regulation (EC) No 45/2001 on the protection of individuals with regard to the processing of personal data by the Community institutions and bodies and on the free movement of such data. Unless indicated otherwise, the questions and any personal data requested that are required to evaluate the application in accordance with the call for proposal will be processed solely for that purpose by unit TAXUD-D.4 - Economic analysis, evaluation & impact assessment support.

Personal data may be registered in the Early Detection and Exclusion System by the Commission, should the beneficiary be in one of the situations mentioned in Articles 136 and 141 of Regulation (EU, Euratom) 2018/1046<sup>10</sup>. For more information see the Privacy Statement on:

[https://ec.europa.eu/info/data-protection-public-procurement-procedures\\_en](https://ec.europa.eu/info/data-protection-public-procurement-procedures_en).

### 14. PROCEDURE FOR THE SUBMISSION OF PROPOSALS

Proposals must be submitted by the deadline set out under section 3, i.e. not later than

<b>31 March 2023.</b>
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No modification to the application is allowed once the deadline for submission has elapsed. However, if there is a need to clarify certain aspects or to correct clerical mistakes, the Commission may contact the applicant during the evaluation process.

Applicants will be informed in writing about the results of the selection process.

Application forms are available at [Tenders and grants \(europa.eu\)](https://tendersandgrants.europa.eu).

Applications must be accompanied by a cover letter duly signed by the authorised representative of the applicant organisation and submitted using the correct forms and templates, duly completed and dated. They must be submitted in three (3) copies (one original clearly identified as such, plus two (2) copies) and signed by the person authorised to enter into legally binding commitments on behalf of the applicant organisation.

Where applicable, all additional information considered necessary by the applicant can be included on separate sheets.

**Applications must be sent to the following address (post or express courier service):**

European Commission

<sup>9</sup> Commission Regulation (EC) No 105/2007 of 1 February 2007 amending the annexes to Regulation (EC) No 1059/2003 of the European Parliament and of the Council on the establishment of a common classification of territorial units for statistics (NUTS), OJ L39, 10.2.2007, p.1.

<sup>10</sup> <https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX%3A32018R1046>

Call for proposals TAXUD/2022/CFP-01 – not to be opened by the central mail services  
Taxation and Customs Union Directorate-General  
Unit E.1 – Finances and HR business correspondent  
Office address J-79 05/033  
1049 Brussels  
Belgium

Evidence of posting or express courier deposit slips should be kept as proof of timely submission  
(registered post: postmark/courier service: deposit slip)



**Hand delivered proposals** must be received by the European Commission by 4 p.m. (Brussels time) of the date indicated in section 3 at the following address:

European Commission  
Service central de réception du courrier

Call for proposals TAXUD/2022/CFP-01 – not to be opened by the central mail services  
TAXUD-E.1  
Avenue du Bourget, 1  
1140 Evere  
Belgium

**Important notice:** Applications must be clearly marked with the information “Call for proposals TAXUD/2022/CFP-01 – not to be opened by the central mail services”.

Applications received by fax or e-mail will not be accepted.

## 15. CONTACTS

Any question related to this call for proposals must be sent exclusively by e-mail to: [EU-TAX-OBSERVATORY@ec.europa.eu](mailto:EU-TAX-OBSERVATORY@ec.europa.eu). A list of answers to all questions will regularly be published on the web-site of this call for proposals.

In order to ensure a rapid response to requests for information, applicants are invited to send their queries, wherever possible, in English.

## 16. LIST OF ANNEXES

Annexes to the call for proposals:

- Guide for applicants
- Submission form
- Budget forms
- Model declaration on honour
- Model grant agreement
- Model description of the action
- Legal entity form
- Financial identification form
- Common understanding on working methods form
- Model Financial Report

## APPENDIX – TOPICS FOR RESEARCH/POLICY PAPERS

### Corporate taxation

1. Tax abuse through the misuse of shell entities, non-profit entities and enablers – description and quantification
2. An analysis of the most problematic tax regimes in the EU that may be used for tax avoidance purposes (transfer pricing regimes, dual residence regimes, full imputation systems, amortisation of intellectual property, absence of withholding taxes, NID without proper anti-abuse measures, etc.) and proposals to prevent tax avoidance from occurring through those regimes;
3. Case study on aggressive tax planning activities (description of schemes and quantification of backward-looking effective tax rate) of certain large companies operating in the EU, notably taking into account leaks and tax scandals such as the Pandora Papers
4. The impact of digitalisation and globalisation on tax abuse – description and quantification;
5. The risk of tax abuse arising from cryptocurrencies and crypto-assets (including the aspect of harmful tax competition arising from the beneficial tax regimes of different Member States);
6. New risks happening in relation to the withdrawal of the UK from the EU (in particular the IE/Ni Protocol) as of the end of the transition period; impact of the free-ports created in the UK; Newly concluded or updates of tax treaties concluded between the UK and EU Member States. New patterns of fraud linked to the (post) Covid-crisis.
7. A quantification of the competitive advantages for companies arising from aggressive tax planning.
8. Quantitative estimation and analysis of the benefits and compliance costs of anti-tax avoidance/evasion measures (both European and international).

### Indirect taxation

9. Loopholes in the VAT legislation used by traders to evade paying taxes or used for fraudulent activities (exemptions for boats, aircraft, etc.) – private use versus economic use. How can the VAT legislation be simplified in order to support compliance and make it more fraud proof?;
10. Evasion and avoidance schemes related to Customs procedure 4200 (i.e., intra-Community supply with import VAT deferment) and undervaluation. Description, quantification and recommendations on how to counter these types of fraud;
11. Assessing the fraud risks for the EU as regards the implementation and application of the Protocol on Ireland and Northern Ireland
12. Investigate possible abuse of the rules in the field of VAT e-commerce (such as to what extent are the IOSS numbers being abused and have these rules led to new schemes being

set up to circumvent the rules, to what extent the new e-commerce rules solved the VAT fraud concerning B2C transactions...).

### Personal taxation

13. A description and quantification of number of residents/citizens and their geographical background by residence investment schemes (golden visa) and citizen investment schemes (golden passports) in each Member State
14. Preferential income tax regimes for high skilled workers: revenue implications, induced mobility and policy options to prevent further tax competition.
15. The tax challenges arising from the different concepts of Beneficial Ownership in domestic legislation, tax treaties and EU law.

### General topics

16. The link between tax fraud, evasion, avoidance, and growing inequalities in the EU.
17. An analysis of the most aggressive tax regimes in non-EU countries and their implications for the EU.
18. A review of best practices to fight aggressive tax planning and tax evasion in non-EU countries, and possible recommendations for the EU.