

Call for Applications
for the selection of members
for a Commission Group of experts on removing tax problems facing
individuals who are active across borders within the EU

1. Introduction

The Directorate General for Taxation and Customs Union has decided to set up an informal **Expert Group on removing tax problems facing individuals who are active across borders within the EU** (the Expert Group).

The Expert Group will bring together specialists in international personal tax and international inheritance and gift taxation. Its mandate will be to assist the Commission in the formulation of policy initiatives in the fields of the taxation of individuals and inheritance/gift taxation and in achieving the other objectives mentioned in the Terms of Reference.

The Expert Group's tasks will be those outlined in the Terms of Reference.

The Expert Group will consist of approximately 20 members together with a Chairperson¹. It will meet no more than four times a year. If necessary, sub-groups may also be established to discuss particular issues. The Group will be composed of a broad range of stakeholders representing various interests (see below).

2. Call for Applications

The Commission is calling for applications from organisations² that have a demonstrable interest and involvement in the topics to be discussed by the Expert Group.

The applicant organisations could, for example, represent:

- the interests of large, medium or small enterprises, preferably at European level; or
- civil society focusing on the concerns of individuals (preferably cross-border or EU-wide); or
- the interests of tax professionals – tax consultants, academics or otherwise – in more than one EU Member State.

Organisations selected should nominate one representative and one substitute (“alternate”).

The applicant organisations must ensure that the representatives and alternates that they propose have one or more of the profiles listed below:

¹ The Chairperson of the group will be an official in the Direct Tax Policy Directorate in the Directorate General for Taxation and the Customs Union in the European Commission.

² Organisations is to be understood in the broad sense of the word including companies, associations, Non-Governmental-Organisations, trade unions, universities, research institutes, Union agencies, Union bodies and international organisations.

- (a). They must have extensive experience in and expert knowledge of personal taxation and/or inheritance/gift taxation and/or of tax cross border problems/double taxation of individuals within the EU.
- (b). They must be internationally recognised academic experts in taxation, e.g. in European/International direct personal tax and/or inheritance and gift taxation issues.
- (c). They must have expert knowledge of good practices applied by EU Member States' tax authorities in cross-border personal tax or inheritance/gift taxation cases (e.g. in areas such as providing information, communication, procedures and organisation).

The members of the Group will be appointed by the Director-General for Taxation and Customs Union from among organisations which have responded to the present call for applications.

3. Assessment of applications

The Commission will take the following criteria into account when assessing applications:

1. Proven capacity of the organisation (or part of the organisation) to provide advice on and insight into the development and implementation of national and/or European personal tax policies;
2. Proven involvement of the organisation (or part of the organisation) in personal taxation and inheritance/gift taxation matters and EU cross-border problems in this area. More specifically this concerns proven involvement and experience in the issues mentioned above under 2 (a) to (c).
3. The need to strike a balance between the organisations to be appointed as members in terms of representativeness, in particular with regard to:
 - i. the size and sector of the community represented by the applying organisation;
 - ii. the different interests represented by applying organisations such as business, professionals, academia, consumers and EU citizens;
 - iii. the geographical origin of the applying organisations and;
 - iv. gender balance between the representatives and alternates nominated by the applying organisations³.

The representatives and alternates nominated by the applying organisations must be nationals of a Member State of the European Union, of an acceding country or of a European Economic Area country.

4. Proficiency in English of representatives and their alternates to a level that will allow them to participate in discussions, understand working documents and, if needed, draft a written contribution.
5. Registration in the Transparency Register for organisations and self-employed individuals engaged in EU policy-making and policy implementation⁴.

³ Commission Decision 2000/407/EC of 19 June 2000 relating to gender balance within the committees and Expert Groups established by it (OJ L 154 of 27.6.2000, p. 34).

⁴ http://europa.eu/transparency-register/index_en.htm

Given the proposed limitation on the number of members of the Group, organisations representing a specific industry sector are unlikely to be appointed to the group. However, the Commission may invite outside experts to participate on an ad hoc basis if they have specific expertise that would benefit the group. Moreover, the Commission may give observer status to certain individuals and organisations.

4. How to submit an application

Applications must be duly signed and sent by 23 May 2014 (the deadline has been extended) at the latest, preferably by e-mail to: TAXUD-Unit-D2@ec.europa.eu

The date of sending will be determined as follows:

<i>Where applications are</i>	<i>The date of sending will be established as follows</i>
1. Sent by e-mail to TAXUD-Unit-D2@ec.europa.eu	The date of sending will be the date of the e-mail
2. Sent by post to the following address: European Commission, DG Taxation and Customs Union, Unit D2 Secretariat, B-1049 Brussels	The date of sending will be the date on the postmark.
3. Hand-delivered at the following address: European Commission, DG Taxation and Customs Union, Unit D2 Secretariat Rue de Spa 3 Brussels	The date of sending will be the date of the receipt given upon delivery.

Each application must be completed in one of the official languages of the European Union. However, applications in English would facilitate the evaluation procedure. If another language is used, it would be desirable to include a summary in English.

Applications should preferably be sent in Word format.

Applications must clearly indicate details of the organisation's activities, purpose, status and composition, its identification number in the Transparency Register (if applicable) and the name and e-mail address of a contact person.

Applying organisations must nominate their representative and his/her alternate. They must document the professional experience and expertise of both persons in full by means of a curriculum vitae including at least the following information:

- Full professional background listing past and current employers and the length of time he/she has worked in the organisation;
- His/her education and specific competences in the area of EU/international taxation;
- An overview of the specific projects and or tasks in which he/she has been involved;

- Any experience he/she has acquired in addressing issues related to personal taxation and/or inheritance and gift taxation and/or tax cross border problems of individuals, double taxation in an EU or international context.

5. Appointment and functioning

The Commission will appoint member organisations for a one year renewable mandate. However, they can be replaced or excluded in any of the cases referred to in the Terms of Reference.

All representatives and their alternates commit to active participation at the meetings of the Group, preparation of meetings and follow-up actions if needed. All representatives and their alternates shall respect the conditions of confidentiality mentioned in the Terms of Reference.

Travel and subsistence expenses incurred by participants in the activities of the Group will be reimbursed by the Commission in accordance with the provisions in force at the Commission within the limits of the available budgetary appropriations⁵. Member organisations, their representatives and alternates will receive no remuneration.

The list of the member organisations of the Group, including their representatives and alternates, will be published in the Register of Commission Expert Groups and Other Similar Entities.

Personal data will be collected, processed and published in accordance with the provisions of Regulation (EC) No 45/2001⁶. For further information please consult the privacy statement⁷.

6. Information and follow-up

No more than four meetings per year are foreseen for the Group. The first meeting of the Group has been foreseen for June 2014. The duration of the group is until 31 December 2014 but might be extended on the decision of the Director General for Taxation and Customs Union.

For any further information please send an e-mail to TAXUD-D2@ec.europa.eu

Information on the results of this call for applications will be published on the Internet site of DG Taxation and Customs Union: http://ec.europa.eu/taxation_customs/index_en.htm.

⁵ See Commission decision C(2007)5858 of 5 December 2007 Rules on the reimbursement of expenses incurred by people from outside the Commission invited to attend meetings in an expert capacity and practical information on reimbursement of expenses.

⁶ Regulation (EC) No 45/2001 of the European Parliament and of the Council of 18 December 2000 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 (OJ L 8 of 12.1.2001, p. 1).

⁷ See annex.