

VAT Expert Group

Selection of experts - call for applications

By decision of 26 June 2012¹, the Commission has set up a group of experts on value added tax (VAT) called the 'VAT Expert Group'.

The task of the group of experts is to:

1. advise the Commission on the preparation of legislative acts and other policy initiatives in the field of VAT;
2. to provide insight concerning the practical implementation of legislative acts and other EU policy initiatives in the field of VAT.

The group of experts shall consist of a maximum of 40 people appointed in a personal capacity or who represent an appointed organisation² in accordance with Article 4 of the above Decision.

The Commission is therefore calling for applications with a view to selecting members of the group of experts.

1. Assessment of applications

1.1. Applications from individuals

When assessing applications from individuals to be appointed in a personal capacity, the Commission will take into account the following criteria:

1. Proven competence, knowledge and experience of at least eight years, in particular at European and/or international level, in areas relevant to VAT;
2. As translation of working documents and interpretation during meetings into the Commission's working languages³ will not be guaranteed, proficiency in English to a level which allows the expert to participate in discussions, to understand working documents and, if needed, to draft a written contribution;
3. The need to strike a balance within the group of experts in terms of gender and geographical origin of applicants⁴.

Regarding this category of members, the Commission is looking in particular for VAT practitioners (lawyers, tax advisors, accountants and tax managers and directors) and academics specialised in VAT from universities and research institutes.

1.2. Applications from organisations

¹ Commission Decision 2012/C 188/02 of 26 June 2012 setting up a group of experts on value added tax (OJ C 188 of 28.6.2012, p. 2).

² Organisations, 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.

³ English, French and German.

⁴ 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).

When assessing applications from organisations, the Commission will take into account the following criteria:

1. Proven capacity to provide advice on and insight into the development and implementation of national and European VAT policies;
2. The need to strike a balance within the group of experts in terms of representativeness of applicants and geographical origin⁵;
3. Registration in the Transparency Register for organisations and self-employed individuals engaged in EU policy-making and policy implementation⁶.

Regarding this category of members, the Commission is looking in particular for international organisations representing businesses (small, medium and large), consumers or tax practitioners.

Given the limited number of members, 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 or organisations.

2. How to submit an application

Applications must be duly signed and sent by Friday 24th August 2012 at the latest, preferably by e-mail to TAXUD-VAT-EXPERT-GROUP@ec.europa.eu. The date of sending will be determined as follows:

1. If applications are sent by e-mail, the date of the e-mail will be the date of sending.
2. If applications are sent by post to the following address: European Commission, DG Taxation and Customs Union, Unit C1, secretariat, Rue Joseph II 79, B-1049 Brussels, the postmark will be considered the date of sending.
3. If applications are hand-delivered to the following address: European Commission, DG Taxation and Customs Union, Unit C1, secretariat, Rue Joseph II 79, B-1049 Brussels, the date on the receipt given upon delivery will be considered the date of sending.

Applications must be submitted in English, clearly indicating the applicant's name, nationality as regards individuals, postal and e-mail address. Applications must include the necessary documentation in English, preferably sent by e-mail and in Word format.

2.1. Applications from individuals

Individuals must document their professional experience and expertise in full by means of a curriculum vitae summarising their academic records and professional experience and, if appropriate, a letter in support of their application.

All individuals should include the following information:

⁵ 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).

⁶ http://europa.eu/transparency-register/index_en.htm

- The authority/organisation/business for which he/she is/has been working and the length of time he/she has been working there and those for which he/she has worked in the past.
- His/her specific competences in VAT.
- Specific projects and/or tasks related to VAT in which he/she has been involved.
- Any works that he/she has published on VAT.
- Any experience he/she has acquired in VAT at EU and international level.
- Any interests he/she has that may prejudice his or her independence.

Each individual must nominate in his/her application an alternate who would be able to replace him/her automatically if he/she is absent or indisposed. The same above-mentioned detailed information on the alternate should be included in the application. Members and alternates shall be appointed in accordance with the same conditions.

2.2. Applications from organisations

Organisations must provide details on their activities and on their purpose, status, composition and their identification number in the Transparency Register and the name and e-mail address of a contact person.

Organisations must nominate their representative and an alternate who will be able to replace their representative automatically if he/she is absent or indisposed. They shall provide the same information about these representatives as that required for individuals appointed in a personal capacity.

3. Appointment and operation

The Commission shall select members and alternates for a two-year renewable mandate. Applicants deemed suitable for membership but not appointed may be placed on a reserve list kept for two years. The Commission will use this to appoint replacements.

Information on the results of the 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.

Members appointed in a personal capacity shall give the Commission an independent opinion free from outside influence. They shall commit to act independently and in the public interest.

All members and their representatives shall play a very active and high-quality role in the meetings as well as in preparing them and following them up if necessary.

There will be at least two meetings a year, conducted in Brussels.

All members and their representatives shall respect the conditions of confidentiality mentioned in Article 5 of the Commission Decision establishing the group of experts.

Travel and subsistence expenses incurred by participants in carrying out the activities of the group shall be reimbursed by the Commission in accordance with the provisions in force at the Commission within the limits of the available budgetary appropriations. Members will not receive any remuneration for their duties.

The list of members of the VAT Expert Group shall be published in the Register of Commission expert groups⁷. Personal data will be collected, processed and published in accordance with the provisions of Regulation (EC) No 45/2001⁸.

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For further information, please send an e-mail to TAXUD-VAT-EXPERT-GROUP@ec.europa.eu.

⁷ Members who do not wish to have their names disclosed may apply for derogation from this rule. The request not to disclose the name of a member of an expert group shall be considered justified whenever publication could endanger his or her security or integrity or unduly prejudice his or her privacy.

⁸ 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).