

Platform for Tax Good Governance, Aggressive Tax Planning and Double Taxation

Call for applications for the selection of non-government members

By decision of **17 June 2015**¹ (Commission Decision) the Commission has renewed the Platform for Tax Good Governance, Aggressive Tax Planning and Double Taxation (Platform). The tasks of the Platform are those outlined in Article 2 of the Commission Decision.

The Platform is a Commission expert group which has allowed, since April 2013, for a dialogue on issues related to good governance in tax matters, fighting aggressive tax planning and preventing double taxation in which experience and expertise are exchanged and the views of different stakeholders are heard. The Platform comprises Member States' tax authorities and fifteen business, civil society and tax practitioner organisations. The mandate of current members expires in April 2016.

The Commission is therefore calling for applications with a view to selecting up to fifteen organisations to become members of the Platform, as referred in Article 4(2)(b) of the Commission Decision.

The members of the group will be designated in accordance with the Commission rules on expert groups².

I. Application Procedure

The Commission is looking for organisations that have demonstrated an interest and involvement in the topics to be discussed by the Platform.

The applying organisations must represent either:

- the interests of large, medium or small enterprises, preferably at European or international level; or
- an international, preferably European civil society interest; or
- the interests of tax professionals – tax consultants, academics or otherwise – at an international, preferably European level.

Each applying organisation must nominate two suitably qualified experts – one as its main representative and one as an alternate who can replace the representative when the latter is absent or indisposed. The representative and the alternate nominated by the organisations

¹ Commission Decision C(2015) 4095 establishing the Commission Expert Group "Platform for Tax Good Governance, Aggressive Tax Planning and Double Taxation"

² Commission Communication establishing the Framework for Commission Expert Groups (C(2010) 7649 / SEC(2010) 1360).

must have wide and proven competence in the matters referred in Article 2 of the Commission Decision.

Nominated representatives and alternates should be prepared to attend meetings systematically, to contribute actively to discussions and to examine and provide comments on meeting documents. The group shall normally meet on Commission premises several times a year, either in a plenary or in sub-group formats.

II. Selection criteria

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

1. Proven capacity of the organisation to provide advice on and insight into the development and implementation of national and/or European corporate tax policies;
2. Proven involvement of the organisation with issues related to good governance in tax matters, fighting aggressive tax planning and preventing double taxation. More specifically this concerns proven involvement and experience of the organisation with questions related to transparency in tax matters, exchange of information, harmful tax competition, double taxation and to questions related to aggressive tax planning including the role and significance of non-compliant jurisdictions and the incidence of double non-taxation.
3. Proven experience and competence of the nominated representative and alternate in the areas outlined in points 1 and 2 above.
4. 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 business community represented by the applicant;
 - ii. the different interests represented by stakeholders such as business, consumers and EU citizens;
 - iii. the geographical origin of the organisations and;
 - iv. the areas of expertise of the representatives and alternates nominated by the organisations.
5. The representatives and alternates nominated by the applying organisations must be nationals of a Member State of the European Union, a candidate country or a European Economic Area country.
6. Proficiency of both representatives and their alternates in English to a level to participate in discussions, to understand working documents and, if needed, to draft a written contribution.
7. Registration in the Transparency Register for organisations³.

³ http://europa.eu/transparency-register/index_en.htm

III. Application procedure

Each application must include the following:

- Cover letter by the applying organisation describing its activities, purpose and composition, its interest in answering this call, its involvement in the matters referred in Article 2 of the Commission Decision, as well as its identification number in the Transparency Register, if available;
- Curricula vitae (CV) of the nominated representative and alternate and
- Motivation letters by the nominated representative and alternate in support of their nomination.

Applications 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 of the CV in English.

All nominated representatives and alternates must document their professional experience and expertise in full in their CV which should, as a minimum, include the following information:

- Full professional record of the nominated representative and alternate, listing past and current employers, the length of time the candidate has worked there, and the position and level of responsibility held.
- Educational background and a list of his/her specific competences.
- An overview of the specific projects and/or tasks he/she has been involved in.
- A list of any works that he/she has published on subjects relevant for his/her appointment.
- Any relevant experience he/she has acquired at EU and international level.
- Nationality of the nominated representative and alternate.

Applications must be duly signed and sent by **15 February 2016** at the latest, preferably by e-mail to: TAXUD-PLATFORM@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-PLATFORM@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 D1 Secretariat, Rue de Spa 3, Office 8/16 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 D1 Secretariat Rue de Spa 3, Office 8/16 B-1049 Brussels	The date of sending will be the date on the receipt given upon delivery.

IV. Appointment and functioning

The members of the Platform will be appointed by the Director-General for Taxation and Customs Union. Their term of office will run until 16 June 2019. However, they can be replaced or excluded in any of the cases referred to in Article 4(8) of the Commission Decision.

Organisations deemed suitable for membership, but not appointed, may be placed on a reserve list, which the Commission shall use to appoint replacements.

All representatives and their alternates commit to high standards of active participation at the meetings of the Platform, in their preparation of meetings and in follow up actions if needed. All representatives and their alternates must respect the obligation of professional secrecy mentioned in Article 5(5) of the Commission Decision. The Platform's deliberations shall be confidential.

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

Personal data will be collected, processed and published in accordance with the provisions of Regulation (EC) No 45/2001⁴.

V. Information and follow-up

The names of the appointed organisations shall be published on the Internet site of DG Taxation and Customs Union and on the Register of Commission expert groups and other similar entities (the Register of expert groups).

Information on the work of the Platform may be found on the following website: http://ec.europa.eu/taxation_customs/taxation/gen_info/good_governance_matters/platform/index_en.htm. A link to this website is provided in the Register of expert groups.

For any further information please send an e-mail to the Secretariat of the Platform at: TAXUD-PLATFORM@ec.europa.eu.

⁴ 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).