

Belgium-Brussels: TAXUD/2016/AO-05 Provision of a study on the review of the VAT special scheme for travel agents and options for reform

OJ S 17/2017 25/01/2017

Contract award notice

Services

Legal Basis:

Directive 2014/24/EU

Section I: Contracting authority

I.1. Name and addresses

Official name: European Commission, Directorate-General for Taxation and Customs Union

Postal address: J79 6/40

Town: Brussels

NUTS code: BE Belgique / België

Postal code: 1049

Country: Belgium

Contact person: Stéphane Mail Fouilleul

E-mail: taxud-tenders@ec.europa.eu

Telephone: +32 22995050

Fax: +32 22995444

Internet address(es):Main address: http://ec.europa.eu/taxation_customs/calls-tenders-grants-calls-expression-interest_en**I.4. Type of the contracting authority**

European institution/agency or international organisation

I.5. Main activity

Other activity: Taxation and Customs Union.

Section II: Object

II.1. Scope of the procurement**II.1.1. Title**

TAXUD/2016/AO-05 Provision of a study on the review of the VAT special scheme for travel agents and options for reform.

Reference number: TAXUD/2016/AO-05.

II.1.2. Main CPV code

79221000 Tax consultancy services

II.1.3. Type of contract

Services

II.1.4. Short description

The objectives of the study are:

1. analyse the implementation and application of Articles 306 to 310 of Council Directive 2006/112/EC,

2. provide an in-depth economic analysis of the travel industry,
3. evaluate the functioning of the current VAT rules provided for under the special scheme for travel agents, notably taking into account a digital environment and a VAT regime based on the destination principle, identifying and quantifying potential distortions of competition,
4. identify, assess and compare options for reform both under the current place of supply rules and under place of supply rules based on the destination principle.

II.1.6. Information about lots

This contract is divided into lots: no

II.1.7. Total value of the procurement

Value excluding VAT: 271 115,00 EUR

II.2. Description

II.2.2. Additional CPV code(s)

79311400 Economic research services

II.2.3. Place of performance

NUTS code: 00 Other or Not Specified

Main site or place of performance: Services delivered from the contractor's usual premises from the EU. All information and data processed by the contractor in the context of the performance of the contract must remain stored in the EU.

II.2.4. Description of the procurement

As stated in the procurement documents.

II.2.5. Award criteria

Quality criterion - Name: As stated in the procurement documents / Weighting: 70 %

Price - Weighting: 30 %

II.2.11. Information about options

Options: no

II.2.13. Information about European Union funds

The procurement is related to a project and/or programme financed by European Union funds:
no

II.2.14. Additional information

Section IV: Procedure

IV.1. Description

IV.1.1. Type of procedure

Open procedure

IV.1.3. Information about a framework agreement or a dynamic purchasing system

IV.1.8. Information about the Government Procurement Agreement (GPA)

The procurement is covered by the Government Procurement Agreement: yes

IV.2. Administrative information

IV.2.1.

Previous publication concerning this procedure

Notice number in the OJ S: [2016/S 115-204061](#)

IV.2.8. Information about termination of dynamic purchasing system

IV.2.9. Information about termination of call for competition in the form of a prior information notice

Section V: Award of contract

Contract No: TAXUD/2016/DE/332

Title:

TAXUD/2016/AO-05 Provision of a study on the review of the VAT special scheme for travel agents and options for reform

A contract/lot is awarded: yes

V.2. Award of contract

V.2.1. Date of conclusion of the contract

10/01/2017

V.2.2. Information about tenders

Number of tenders received: 5

The contract has been awarded to a group of economic operators: no

V.2.3. Name and address of the contractor

Official name: KPMG Ireland

Postal address: 1 Stokes Place, St Stephen's Green

Town: Dublin 2

NUTS code: IE Éire / Ireland

Postal code: D02 DE03

Country: Ireland

The contractor is an SME: no

V.2.4. Information on value of the contract/lot

Total value of the contract/lot: 271 115,00 EUR

V.2.5. Information about subcontracting

The contract is likely to be subcontracted Value or proportion likely to be subcontracted to third parties Proportion: 78 % Short description of the part of the contract to be subcontracted:

- subcontractor KPMG LLP: 41 %,
- subcontractor KPMG Tax and Legal Advisers: 5 %,
- subcontractor KPMG AG Wirtschaftsprüfungsgesellschaft: 5 %,
- subcontractor KPMG Abogados: 5 %,
- subcontractor KPMG LLP (Canada): 3 %,
- subcontractor Meijburg & Co: 3 %,
- subcontractor KPMG LLP (US): 1 %,
- subcontractor Elman Wall Bennett Ltd: 15 %.

Section VI: Complementary information

VI.3. Additional information

Complementary services may be requested by the Commission according to the conditions foreseen in Article 104 of the Financial Regulation and in Article 134.1(f) of the Rules of Application, for a maximum value of 50 % of the contract's awarded amount.

VI.4. Procedures for review

VI.4.1. Review body

Official name: General Court of the Court of Justice of the European Union

Postal address: rue du Fort Niedergrünwald

Town: Luxembourg

Postal code: 2925

Country: Luxembourg

E-mail: cfi.registry@curia.europa.eu

Telephone: +352 4303-1

Fax: +352 4303-2100

Internet address: <http://curia.europa.eu>

VI.4.2. Body responsible for mediation procedures

Official name: The European Ombudsman

Postal address: 1 avenue du Président Robert Schuman, CS 30403

Town: Strasbourg Cedex

Postal code: 67001

Country: France

Telephone: +33 388172313

Fax: +33 388179062

Internet address: <http://www.ombudsman.europa.eu>

VI.4.3. Review procedure

Precise information on deadline(s) for review procedures:

The lodging of an appeal by a tenderer against the contract award decision must be done within 2 months from the date of sending of the letter informing the tenderers that the contracting authority has made a decision regarding the award of a contract.

VI.4.4. Service from which information about the review procedure may be obtained

Official name: European Commission, Directorate-General for Taxation and Customs Union

Postal address: J79 06-40

Town: Brussels

Postal code: 1049

Country: Belgium

E-mail: taxud-tenders@ec.europa.eu

Telephone: +32 22995050

Fax: +32 22995444

Internet address: http://ec.europa.eu/taxation_customs/index_en.htm

VI.5. Date of dispatch of this notice

13/01/2017