

**B-Brussels: SME taxation in Europe — an empirical study of applied corporate income taxation for SMEs compared to large enterprises**

OJ S 102/2012 31/05/2012

Contract notice

Services

Directive 2004/18/EC

**Section I: Contracting authority**

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**I.1. Name and addresses**

Official name: European Commission, Enterprise and Industry DG, Directorate E

Postal address: avenue d'Auderghem 45

Town: Brussels

Postal code: 1040

Country: Belgium

For the attention of: Joanna Drake, Director

E-mail: [entr-financing-innovation-and-smes@ec.europa.eu](mailto:entr-financing-innovation-and-smes@ec.europa.eu)

Telephone: +32 22969367

Fax: +32 22998025

**Internet address(es):**General address of the contracting authority: [http://ec.europa.eu/enterprise/entrepreneurship/index\\_en.htm](http://ec.europa.eu/enterprise/entrepreneurship/index_en.htm)Electronic access to information: <https://etendering.ted.europa.eu/cft/cft-display.html?cftId=81>**Additional information can be obtained from:**

the abovementioned address

**Specifications and additional documents (including documents for competitive dialogue and a dynamic purchasing system) can be obtained from:**

the abovementioned address

**Tenders or requests to participate must be submitted:** the abovementioned address**I.2. Type of the contracting authority**

European institution/agency or international organisation

**I.3. Main activity****I.4. Contract award on behalf of other contracting authorities**

The contracting authority is purchasing on behalf of other contracting authorities: no

**Section II: Object of the contract**

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**II.1. Description****II.1.1. Title attributed to the contract by the contracting authority**

SME taxation in Europe — an empirical study of applied corporate income taxation for SMEs compared to large enterprises.

**II.1.2. Type of contract and place of performance or delivery**

Services

Service category No 11: Management consulting services [6] and related services

Main site or place of performance: The place of performance of the tasks shall be the contractor's premises or any other place indicated in the tender, with the exception of the Commission's premises.

NUTS code

### **II.1.3. Information about a framework agreement or a dynamic purchasing system**

The notice involves a public contract

### **II.1.4. Information about framework agreement**

### **II.1.5. Short description of the contract or purchase(s)**

One disadvantage for SMEs is their scarce financial and human resources. While large-sized enterprises (LSEs) can have access to different kinds of expertise who can advise them in economic matters regarding, e.g. financing, taxation and business structures, in order to optimise their net profits, SMEs are having 3 major difficulties in their businesses which are: access to capital, tax compliance costs and the administrative burden. This puts SMEs at a disadvantage and can hamper their growth.

Another complex issue for SMEs to deal with is taxation. Therefore taxation matters are quite often outsourced to tax advisors, because SMEs do not generally have their own taxation experts who could optimise the taxes for them. A general assumption is that SMEs are paying proportionally higher taxes than their larger competitor LSEs, but it can also be noted that SMEs in many countries benefit from lower taxation levels due to specific tax allowances, R & D incentives, etc. However, these tax advantages could actually turn into impediments for SMEs to grow beyond the thresholds where tax reliefs are granted.

It is important that SMEs are able to strengthen their equity base, because a weak financial position makes SMEs vulnerable during recessions, but also aggravates the problems of structural changes, reorientations of the businesses and of obtaining financing. Essentially SMEs should not have a competitive disadvantage concerning taxation and financing, etc. compared to LSEs.

Taking account of the growth potential that SMEs have in our economy and its possible link to taxation, it is considered important to carry out a study which looks into corporate income taxation (CIT) issues and good CIT practices from the point of view of SMEs in the non-financial business economy. Some of the aims of the study are to produce analyses of the CIT applied to SMEs and to identify possible differences in tax treatment of SMEs compared to LSEs and to assess their impact on the financial situation of SMEs and their growth potential.

### **II.1.6. CPV code(s)**

79311000 Survey services

### **II.1.7. Information about the Government Procurement Agreement (GPA)**

The procurement is covered by the Government Procurement Agreement: yes

### **II.1.8. Lots**

This contract is divided into lots: no

### **II.1.9. Information about variants**

Variants will be accepted: no

## **II.2. Scope of the procurement**

### **II.2.1. Total quantity or scope**

Estimated value excluding VAT: 400 000 EUR

### **II.2.2.**

### **Information about options**

Options: no

#### **II.2.3. Information about renewals**

This contract is subject to renewal: no

#### **II.3. Duration of the contract or time limit for completion**

Duration in months: 24 (from the award of the contract)

### **Section III: Legal, economic, financial and technical information**

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#### **III.1. Conditions related to the contract**

##### **III.1.1. Deposits and guarantees required**

##### **III.1.2. Main financing conditions and payment arrangements and/or reference to the relevant provisions governing them**

See specifications.

##### **III.1.3. Legal form to be taken by the group of economic operators to whom the contract is to be awarded**

See specifications.

##### **III.1.4. Contract performance conditions**

The performance of the contract is subject to particular conditions: no

#### **III.2. Conditions for participation**

##### **III.2.1. Suitability to pursue the professional activity, including requirements relating to enrolment on professional or trade registers**

List and brief description of conditions: See specifications.

##### **III.2.2. Economic and financial ability**

List and brief description of conditions: See specifications.

##### **III.2.3. Technical and professional ability**

List and brief description of conditions:  
See specifications.

##### **III.2.4. Information about reserved contracts**

#### **III.3. Conditions specific to services contracts**

##### **III.3.1. Information about a particular profession**

Execution of the service is reserved to a particular profession: no

##### **III.3.2. Information about staff responsible for the performance of the contract**

Obligation to indicate the names and professional qualifications of the staff assigned to performing the contract: yes

### **Section IV: Procedure**

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#### **IV.1. Type of procedure**

##### **IV.1.1. Type of procedure**

Open

**IV.1.2. Information about the limits on the number of candidates to be invited**

**IV.1.3. Information about reduction of the number of solutions or tenders during negotiation or dialogue**

**IV.2. Award criteria**

**IV.2.1. Award criteria**

The most economically advantageous tender in terms of Price is not the only award criterion and all criteria are stated only in the procurement documents

**IV.2.2. Information about electronic auction**

An electronic auction will be used: no

**IV.3. Administrative information**

**IV.3.1. File reference number attributed by the contracting authority**

186/PP/ENT/CIP/12/F/S01C24.

**IV.3.2. Previous publication concerning this procedure**

**Prior information notice**

Notice number in the OJ S: [2012/S 55-088792](#) of 20.3.2012

**IV.3.3. Conditions for obtaining specifications and additional documents or descriptive document**

Time limit for receipt of requests for documents or for accessing documents: 20.7.2012  
Payable documents: no

**IV.3.4. Time limit for receipt of tenders or requests to participate**

27.7.2012

**IV.3.5. Estimated date of dispatch of invitations to tender or to participate to selected candidates**

**IV.3.6. Languages in which tenders or requests to participate may be submitted**

Any EU official language

**IV.3.7. Minimum time frame during which the tenderer must maintain the tender**

Duration in months: 7 (from the date stated for receipt of tender)

**IV.3.8. Conditions for opening of tenders**

Date: 5.9.2012 - 10:00

Place:

Enterprise and Industry DG, avenue d'Auderghem 45, 1049 Brussels, BELGIUM.

Persons authorised to be present at the opening of tenders: yes

Information about authorised persons and opening procedure: An authorised representative of each tenderer may attend the opening of the bids. Companies wishing to attend are requested to notify their intention by sending a fax or e-mail at least 48 hours in advance to the address given in the specifications. This notification must be signed by an authorised officer of the tenderer and specify the name of the person who will attend the opening of the bids on the tenderer's behalf.

**Section VI: Complementary information**

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**VI.1. Information about recurrence**

This is a recurrent procurement: no

**VI.2. Information about European Union funds**

The procurement is related to a project and/or programme financed by European Union funds:  
yes

Identification of the project: Decision No 1639/2006/EC of the European Parliament and of the Council of 24.10.2006 establishing a competitiveness and innovation framework programme (2007 to 2013), OJ L 310, 9.11.2006.

**VI.3. Additional information**

Tendering specifications may be downloaded from the following website: <https://etendering.ted.europa.eu/cft/cft-display.html?cftId=81>

**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: boulevard Konrad Adenauer

Town: Luxembourg

Postal code: 2925

Country: Luxembourg

E-mail: [ecj.registry@curia.europa.eu](mailto:ecj.registry@curia.europa.eu)

Telephone: +352 4303-1

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

**VI.4.2. Review procedure**

Precise information on deadline(s) for review procedures: Within 2 months of the notification to the plaintiff, or in the absence thereof, of the day on which it came to the knowledge. A complaint to the European Ombudsman does not have an effect either to suspend this period or to open a new period for lodging appeals.

**VI.4.3. Service from which information about the review procedure may be obtained****VI.5. Date of dispatch of this notice**

21.5.2012