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Unit F1 Sustainable Development Goals, Green Finances & Economic Analysis

CALL FOR TENDERS

ENV.F.1/SER/2018/0026

**Mapping objectives in the field of environmental taxation and
budgetary reform: Internalisation of environmental external costs**

TENDER SPECIFICATIONS

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1. INFORMATION ON TENDERING

1.1. Participation

Participation in this procurement procedure is open on equal terms to all natural and legal persons coming within the scope of the Treaties, as well as to international organisations.

It is also open to all natural and legal persons established in a third country which has a special agreement with the Union in the field of public procurement on the conditions laid down in that agreement. Where the multilateral Agreement on Government Procurement¹ concluded within the World Trade Organisation applies, the participation to this procedure is also open to all natural and legal persons established in the countries that have ratified this Agreement, on the conditions it lays down.

For British candidates or tenderers:

Please be aware that after the UK's withdrawal from the EU, the rules of access to EU procurement procedures of economic operators established in third countries will apply to candidates or tenderers from the UK depending on the outcome of the negotiations. In case such access is not provided by legal provisions in force candidates or tenderers from the UK could be rejected from the procurement procedure.

1.2. Contractual conditions

The tenderer should bear in mind the provisions of the draft contract which specifies the rights and obligations of the contractor, particularly those on payments, performance of the contract, confidentiality, and checks and audits.

1.3. Compliance with applicable law

The tender must comply with applicable environmental, social and labour law obligations established by Union law, national legislation, collective agreements or the international environmental, social and labour conventions listed in Annex X to Directive 2014/24/EU².

¹ See http://www.wto.org/english/tratop_e/gproc_e/gp_gpa_e.htm

² Directive 2014/24/EU of the European Parliament and of the Council of 26 February 2014 on public procurement and repealing Directive 2004/18/EC (OJ L 94, 28.3.2014, p. 65).

1.4. Joint tenders

A joint tender is a situation where a tender is submitted by a group of economic operators (natural or legal persons). Joint tenders may include subcontractors in addition to the members of the group.

In case of joint tender, all members of the group assume joint and several liability towards the Contracting Authority for the performance of the contract as a whole, i.e. both financial and operational liability. Nevertheless, tenderers must designate one of the economic operators as a single point of contact (the leader) for the Contracting Authority for administrative and financial aspects as well as operational management of the contract.

After the award, the Contracting Authority will sign the contract either with all members of the group, or with the leader on behalf of all members of the group, authorised by the other members via powers of attorney.

1.5. Subcontracting

Subcontracting is permitted but the contractor will retain full liability towards the Contracting Authority for performance of the contract as a whole.

Tenderers are required to identify all subcontractors and provide an indication of the proportion of subcontracting. See Annex 2, questionnaire for joint bids and subcontracting.

During contract performance, the change of any subcontractor identified in the tender or additional subcontracting will be subject to prior written approval of the Contracting Authority.

1.6. Structure and content of the tender

The tenders must be presented as follows:

Part A: Identification of the tenderer (see section 1.7)

Part B: Non-exclusion (see section 2.2)

Part C: Selection (see section 2.3)

Part D: Technical offer (see section 3)

Part E: Financial offer (see section 2.6)

1.7. Identification of the tenderer

The tender must include a cover letter signed by an authorised representative presenting the name of the tenderer (including all entities in case of joint tender) and identified subcontractors if applicable, and the name of the single contact point (leader) in relation to this procedure. Coherence must be ensured between the information in the cover letter and in Annex 1.

In case of joint tender, the cover letter must be signed either by an authorised representative for each member, or by the leader authorised by the other members with powers of attorney. The signed powers of attorney must be included in the tender as well. Subcontractors that are identified in the tender must provide a letter of intent signed by an authorised representative stating their willingness to provide the service presented in the tender and in line with the present tender specifications.

The tenderer (and each member of the group in case of joint tender) must declare whether it is a Small or Medium Size Enterprise in accordance with [Commission Recommendation 2003/361/EC](#). This information is used for statistical purposes only.

All tenderers (including all members of the group in case of joint tender) must provide a signed Legal Entity Form with its supporting evidence. The form is available on: http://ec.europa.eu/budget/contracts_grants/info_contracts/legal_entities/legal_entities_en.cfm

Tenderers that are already registered in the Contracting Authority's accounting system (i.e. they have already been direct contractors) must provide the form but are not obliged to provide the supporting evidence.

The tenderer (or the leader in case of joint tender) must provide a Financial Identification Form with its supporting documents. Only one form per tender should be submitted. No form is needed for subcontractors and other members of the group in case of joint tender. The form is available on: http://ec.europa.eu/budget/contracts_grants/info_contracts/index_en.cfm

2. EVALUATION AND AWARD

2.1.Evaluation steps

The evaluation is based solely on the information provided in the submitted tender. It involves the following:

- Verification of non-exclusion of tenderers on the basis of the exclusion criteria
- Selection of tenderers on the basis of selection criteria
- Verification of compliance with the minimum requirements set out in these tender specifications
- Evaluation of tenders on the basis of the award criteria

The contracting authority may reject abnormally low tenders, in particular if it established that the tenderer or a subcontractor does not comply with applicable obligations in the fields of environmental, social and labour law.

The Contracting Authority will assess these criteria in no particular order. The successful tenderer must pass all criteria to be awarded the contract.

2.2.Verification of non-exclusion

All tenderers must provide a declaration on honour (see Annex 5), signed and dated by an authorised representative, stating that they are not in one of the situations of exclusion listed in that declaration on honour.

In case of joint tender, each member of the group must provide a declaration on honour signed by an authorised representative.

In case of subcontracting, subcontractors whose capacity is necessary to fulfil the selection criteria must provide a declaration on honour signed by an authorised representative.

The Contracting Authority reserves the right to verify whether the successful tenderer is in one of the situations of exclusion by requiring, at any point during the procedure, the supporting documents listed in the declaration on honour.

In any event, the successful tenderer must provide the documents mentioned in the declaration on honour before signature of the contract and within a deadline given by the contracting authority. This requirement applies to each member of the group in case of joint tender and to subcontractors whose capacity is necessary to fulfil the selection criteria.

The obligation to submit supporting evidence does not apply to international organisations.

A tenderer (or a member of the group in case of joint tender, or a subcontractor) is not required to submit the documentary evidence if it has already been submitted for another procurement procedure and provided the documents were issued not more than one year before the date of their request by the contracting authority and are still valid at that date. In such cases, the tenderer must declare on its honour that the documentary evidence has already been provided in a previous procurement procedure, indicate the reference of the procedure and confirm that there has been no change in its situation.

A tenderer (or a member of the group in case of joint tender, or a subcontractor) is not required to submit a specific document if the contracting authority can access the document in question on a national database free of charge.

2.3.Selection criteria

Tenderers must prove their legal, regulatory, economic, financial, technical and professional capacity to carry out the work subject to this call for tender.

The tenderer may rely on the capacities of other entities, regardless of the legal nature of the links which it has with them. It must in that case prove to the Contracting Authority that it will have at its disposal the resources necessary for performance of the contract, for example by producing an undertaking on the part of those entities to place those resources at its disposal.

2.3.1. Declaration and evidence

The tenderers (and each member of the group in case of joint tender) and subcontractors whose capacity is necessary to fulfil the selection criteria must provide the declaration on

honour (see Annex 5), signed and dated by an authorised representative, stating that they fulfil the selection criteria applicable to them individually. In case of joint tender or subcontracting, the criteria applicable to the tenderer as a whole will be verified by combining the various declarations for a consolidated assessment.

This declaration is part of the declaration used for exclusion criteria (see section 2.2) so only one declaration covering both aspects should be provided by each concerned entity.

The Contracting Authority will evaluate selection criteria on the basis of the declaration on honour and evidence submitted for the legal and regulatory, financial and economic and technical and professional capacity of the tenderers.

A tenderer (or a member of the group in case of joint tender, or a subcontractor) is not required to submit the documentary evidence if it has already been submitted for another procurement procedure and provided the documents were issued not more than one year before the date of their request by the contracting authority and are still valid at that date. In such cases, the tenderer must declare on its honour that the documentary evidence has already been provided in a previous procurement procedure, indicate the reference of the procedure and confirm that there has been no change in its situation.

A tenderer (or a member of the group in case of joint tender, or a subcontractor) is not required to submit a specific document if the contracting authority can access the document in question on a national database free of charge.

2.3.2. Legal and regulatory capacity criteria and evidence

Tenderers must prove that they are allowed to pursue the professional activity necessary to carry out the work subject to this call for tenders. The tenderer (including each member of the group in case of joint tender) must provide the following information in its tender if it has not been provided with the Legal Entity Form:

- For legal persons, a legible copy of the notice of appointment of the persons authorised to represent the tenderer in dealings with third parties and in legal proceedings, or a copy of the publication of such appointment if the legislation applicable to the legal person requires such publication. Any delegation of this authorisation to another representative not indicated in the official appointment must be evidenced.
- For natural persons, if required under applicable law, a proof of registration on a professional or trade register or any other official document showing the registration number.

2.3.3 Economic and financial capacity criteria and evidence

The tenderer must have the necessary economic and financial capacity to perform this contract until its end. The tenderer must comply with the following selection criteria:

Annual turnover of the last two financial years above EUR 900.000 (Nine hundred thousand euros); this criterion applies to the tenderer as a whole, i.e. the combined capacity of all members of a group and identified subcontractors in case of a joint tender.

In order to prove their capacity, the tenderer must submit with its tender the following evidence:

- Copy of the profit and loss accounts for the last two years for which accounts have been closed from each concerned legal entity;
- Failing that, appropriate statements from banks;
- If applicable, evidence of professional risk indemnity insurance.

If, for some exceptional reason which the Contracting Authority considers justified, a tenderer is unable to provide one or other of the above documents, it may prove its economic and financial capacity by any other documents which the Contracting Authority considers appropriate. In any case, the Contracting Authority must at least be notified of the exceptional reason and its justification. The Commission reserves the right to request any other document enabling it to verify the tenderer's economic and financial capacity.

2.3.4 Technical and professional capacity criteria and evidence

a. Criteria and evidence relating to tenderers

Criteria:

Tenderers (in case of a joint tender the combined capacity of all members of the group and identified subcontractors) must comply with the criteria listed below:

- **Criterion A1:** The tenderer must prove experience in the field of environmental economics, internalisation of external costs as well as data collection and statistical analyses in the field of environmental policy.
- **Criterion A2:** The tenderer must prove capacity to carry out large-scale projects at EU level (studies or research).
- **Criterion A3:** The tenderer must prove its capacity to access and process information in all EU languages.
- **Criterion A4:** The tenderer must prove capacity to draft reports in English.

Evidence:

In order to prove their capacity, the tenderer must submit with its tender the following evidence:

- The tenderer must provide references for 5 projects delivered in the fields identified in Criterion A in the last five years (**Evidence for criterion A1**)
- The tenderer must provide references for 2 EU level projects delivered in the last five years with a minimum value for each project of € 350,000. Each project must cover all EU Member States. (**Evidence for criterion A2 and A3**)
- The tenderer must provide references to at least three projects delivered during the last 5 years, where the final delivery was written in English. (**Evidence for criterion A4**)

- The tenderer must provide one document of at least 30 pages (report, study, etc.) in English language completed in the last five years. The verification of the capacity to draft in English will be carried out on 5 pages of the document. (**Evidence for criterion A4**)

The project references indicated above consist of a list of relevant services provided (i.e. fully delivered) in the past five years, with the sums, dates and clients, public or private, accompanied by statements issued by the clients.

b. Criteria and evidence relating to the team delivering the service:

Criteria:

The team delivering the service should include a Project Manager and a combination of senior and junior experts. As a minimum, the following profiles are requested:

- **Criterion B1** – **The Project Manager** will have the ultimate responsibility for the whole project, including timely delivery of the outputs and quality control of all the reports prior to the submission to the Commission. The minimum qualification required from the Project Manager is:
 - A graduate/post-graduate degree;
 - Excellent oral and writing skills in English;
 - Minimum of 10 years post-degree relevant professional experience, including at least two projects with a multinational dimension and at least two projects in one or more areas covered by this project;
 - Minimum of 5 years' experience with management responsibilities in projects of similar size and character (with the value of at least € 350,000 covering at least 10 different countries). The management responsibilities include overseeing project delivery, quality control of delivered service, client orientation and conflict resolution experience in a team of at least 5 people.
- **Criterion B2:** Senior experts in **environmental economics** with minimum of 5 years post-degree relevant professional experience.
- **Criterion B3:** Senior experts in **environmental externalities** with minimum of 3 years post-degree relevant professional experience.
- **Criterion B4:** At least 4 of the senior experts (or 3 senior experts and the Project Manager) should have a degree in economics and/or statistics.
- **Criterion B5:** Team of at least 5 people with proven 3 years' experience in data collection techniques.
- **Criterion B6:** All members of the team, with exemption of the staff providing only administrative or secretarial support, should have graduate/post-graduate degree.
- **Criterion B7:** The core team members should have excellent oral and writing skills in English.

Evidence:

In order to prove their capacity, the tenderer must submit with its tender the following evidence :

- C.V. of no more than 4 pages/person in Europass format³ proving the required capacity (**Evidence for Criterion B1-B8**);
- Native speakers, holders of language certificates, team members with past relevant experience (**Evidence for Criterion A3 and B7**).

2.4. Compliance with the minimum requirements

The technical offer must cover all aspects and tasks required in the technical specifications and provide all the information needed to apply the award criteria. Offers deviating from the requirements or not covering all requirements may be rejected on the basis of non-compliance with the tender specifications and will not be evaluated.

2.5. Award criteria

The contract will be awarded to the most economically advantageous tender, according to the 'best price-quality ratio' award method described below.

2.5.1 Technical part

The quality of the tender will be evaluated based on the following criteria, using the weighting criteria specified below with the maximum total quality score 100 points.

Assessment of the tenders will focus on the quality of the proposed services therefore tenderers should elaborate on all points addressed by these specifications in order to score as many points as possible. The mere repetition of mandatory requirements set out in these specifications, without going into details or without giving any added value, will only result in a very low score. In addition, if certain essential points of these specifications are not expressly covered by the tender, the Commission may decide to give a zero mark for the relevant qualitative award criteria.

³ <http://europass.cedefop.europa.eu/en/home>

N o	Award criteria	Maximum score	Minimum threshold
1	Quality of the proposed methodology <ul style="list-style-type: none"> - The degree to which the methodology (and in particular as regards calculation of external costs) shows the capacity to analyse, review and evaluate documents and figures, in accordance with the needs of the contracting authority. - The capacity to resolve the questions in the tender in a realistic and well-structured way. - Suitability of the methods proposed to the needs set out by the Commission in the Technical Specifications (see part 3). In particular, the approach to ensuring the data consistency across the Member States and coverage of the data gaps. - The completeness and coherence of the proposal against these specifications in terms of tasks to be addressed 	60	30
2	Organisation of the work and allocation of resources <ul style="list-style-type: none"> - The appropriateness of the roles and responsibilities of the proposed team and of the economic operators (in case of joint tenders, including subcontractors if applicable) allocated to each task. - The allocation of time and resources to each task or deliverable, and its adequacy for the work to be delivered. (The tender should provide details on the allocation of time and resources and the rationale behind the choice of this allocation. Details should be provided as part of the technical offer and not simply as part of the financial offer.) - The appropriateness of the management and coordination of the project. 	30	15
3	Quality control measures <ul style="list-style-type: none"> - The quality control system applied concerning the quality of the deliverables, the language quality check, and continuity of the service in case of absence of a member of the team. (The quality control system should be detailed in the tender and specific to the tasks at hand; a generic quality control system will result in a low score.) 	10	5
Total score		100	65

2.5.2 Ranking and Award

Having examined the tenders from a technical point of view, the evaluation committee will proceed considering which is the economically most advantageous offer taking into account **only those tenders that have obtained at least 65 out of the 100 points that are available for the technical quality of the bid**. The evaluation committee will then proceed with the financial comparison of the tenders retained for further consideration according to the ranking procedure below.

The bid offering the best value for money will be chosen, provided that the minimum number of points cited above is achieved. The ranking of the tenders will be calculated as follows:

- All bids that do not reach the stated technical sufficiency levels for each individual award criteria will not be considered for contract award.
- All bids that have passed the individual levels and score 65 or higher are deemed to be technically sufficient. Then they will be ranked according to the formula shown below. This will determine which tender is offering the best value for money. The contract will be awarded to the tender with the highest score.

score for tender X	=	$\frac{\text{cheapest price}}{\text{price of tender X}}$	*	100	*	price weighting (in %)	+	total quality score (out of 100) for all award criteria of tender X	*	quality criteria weighting (in %)
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The price weighting will represent 30% of the score and the quality criteria weighting 70%.

The Commission reserves the right not to select any tender if the amounts tendered exceed the budget envisaged for this project.

2.6.Financial offer

The maximum budget allocated to this contract is fixed at € 750,000 (*seven hundred fifty thousand* Euros) excluding VAT (including fees, travel and all other costs. **Travel and subsistence expenses should be part of the lump sum and will not be refunded separately.** Any offers received that do not respect this maximum budget will be automatically excluded from the evaluation procedure. For guidance purposes see Annex 3.

The price for the tender must be quoted in euro. Tenderers from countries outside the euro zone have to quote their prices in euro. The price quoted may not be revised in line with exchange rate movements. It is for the tenderer to assume the risks or the benefits deriving from any variation.

Prices must be quoted free of all duties, taxes and other charges, including VAT, as the European Union is exempt from such charges under Articles 3 and 4 of the Protocol on the privileges and immunities of the European Union. The amount of VAT may be shown separately.

3. TECHNICAL SPECIFICATIONS

1.1. General background and objectives

Background

Experience with the use of market-based instruments (MBIs), in particular environmental taxes and charges, has grown over the past two decades. The EU has increasingly favoured these instruments because they provide a flexible and cost-effective means for reinforcing the polluter-pays principle and for reaching environmental policy objectives. The use of economic tools for the benefit of the environment is promoted in the General Union Environment Action Programme to 2020⁴, the review of the EU Sustainable Development Strategy⁵ and the Europe 2020 strategy⁶.

The 2015 pilot project (in operation between 2016-2017) " Capacity Building for Environmental Tax Reform"⁷ looked at 40 case studies of such a practice across 5 environmental policy areas: air pollution; waste management, products and materials (i.e. circular economy); water quality and marine litter; water stress & availability; land use & management and biodiversity. It showed a diversity of instruments that address pollution and resource use across the EU, with plans underway in a number of countries to introduce new instruments or to amend existing systems. The study identified key design features and best practices within the policy areas and modelled macro-economic impacts the best practice solution would bring if implemented across the EU-28.

Civil society organisations have undoubtedly been effective on many occasions at making the case for environmental tax reform, but have often missed or not been afforded opportunities to engage at other stages of the policy cycle, in particular with implementation.

The 7th EAP⁸ calls for establishing the right conditions to ensure that environmental externalities are adequately addressed. This involves applying the polluter-pays principle more systematically, in particular through phasing out environmentally harmful subsidies (EHS) at Union and Member State level. The Commission was given the task to provide guidance to Member States in reforming subsidies harmful to environment via, inter alia, the European Semester.

The progressive removal of EHSs is a key component of Environmental Fiscal Reform (EFR), which aims at shifting the fiscal burden from personal income and company taxes to

⁴ Decision 1386/2013/EU of the European Parliament and of the Council

⁵ COM/2009/0400 final

⁶ COM(2010) 2020 final

⁷ Watkins E., Withana S. and ten Brink P. (2017) Capacity building for environmental tax reform – Executive summary based on the study Capacity building, programmatic development and communication in the field of environmental taxation and budgetary reform by IEEP, DCE Aarhus University, ENT Environment and Management, Eunomia, Green Budget Europe, IVM, PBL, Cambridge Econometrics, Denkstatt, Galovic Savjetovanje, SEI, Ekokonsultacijos, Janis Brizga, Katja Kavcic Sonnenschein and Prof. Theodoros Zachariadis (Cyprus University of Technology). Institute for European Environmental Policy, Brussels / London.

⁸ <http://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:32013D1386&from=EN>

natural resources and pollution. Evidence suggests that well-designed EFRs can easily overcome possible distribution and social negative impacts and contribute to a sustainable development of the economy.

The scientific community, think-tanks and major intergovernmental organisations (IGOs) have identified in the last 20 years the existence of many EHSs in the energy sector, industry, agriculture and fisheries, transport, and for the treatment of waste. In addition to traditional budgetary subsidies, these activities have been supported through administrative pricing, differential VAT and excise taxes, income-tax provisions (e.g., that favour the provision of company cars to employees), and through reduced charges for electricity and water. Several national Governments in the EU (e.g. Finland, France for Biodiversity Harmful Subsidies, Germany, Italy, and Sweden) have launched processes to identify their EHSs. The financial amounts identified are considerable.

Transparency and communication is the first step to reform EHS; without solid data on the level of subsidies, any action in this respect will risk to be a failure.

Objectives

The general objective of the study is twofold:

First, to put conclusions of the 2015 (in operation 2016-2017) pilot project in practice by producing operational guidance to stakeholders to trigger its engagement in the decision making process and to map potential areas where economic instruments, including taxation would be a cost-effective solution to cover implementation gaps in the environmental policy.

Second, to analyse subsidies that trigger environmentally harmful behaviour by presentation of environmental externalities they cause in certain areas and which measures could bring about their internalisation.

In any case, possible problems relating to distortions in the Single Market, competitiveness of the industries at stake and possible economic changes in the industrial structure, e.g. shifts to development of new, innovative industries, total macro-economic impact and social impacts, such as on income distribution should also be assessed when mapping areas and instruments or analysing EHS.

1.2. Description of tasks

Task 1 [time and budgetary allocation will be spread over all tasks]

The contractor will clearly indicate (and apply) a methodology⁹ to address the issues under examination in a clear and coherent manner. This methodology shall present clearly a way of thinking behind assumptions, it shall indicate on what basis final choices were made together

⁹ The methodology should also ensure triangulation of data, i.e. not just from one source, not just based on consultation.

with all cons and pros, and highlight how uncertainties will be integrated into the analysis. The contractor should also describe the approach and the tools to be used for collecting and assessing the evidence to respond to the tasks, and indicate the data sources, data collection methods and data analysis approaches (e.g. desk research, consultation, statistics) that will be used in order to meet the objectives of the call.

This shall be presented in a draft detailed work-plan.

Task 2 [10%]

Developing guidance to the stakeholders to achieve a higher level of their participation in environmental tax reform process.

Starting from the conclusions of the 2015 pilot and basing on other research, the contractor will propose a practical set of advice and guidance to the stakeholders.

The guidance material will cover:

- 1) advice on the effective participation in the policy making process and
- 2) analytical elements that will come out from the study
- 3) examples of optimal designs for economic instruments in the 5 areas covered by Task 3 and 4,
- 4) evidence based argumentation for their introduction.

This can be done in a form of a tool-kit, web-based/social platform solution or any other means that will prove to be effective.

Task 3 [45%]

Following the thematic areas from the 2015 pilot, the contractor will:

- 1) **Map implementation gaps:** the contractor will critically analyse implementation gaps of environmental policy across Member States in 5 environmental areas as defined in the 2015 pilot¹⁰.
- 2) **Assess economic instruments:** the contractor will assess cost-effectiveness of introducing economic instruments to address implementation gaps defined in point 1, also taking into account all elements described under the objectives.
- 3) **Propose a design of instruments:** the contractor will recommend and analyse at least 2 areas where he will propose a design of an economic instrument (or a set of instruments) in each Member State. The analysis should be founded on the basis of a monetisation of environmental external costs of industrial and/or human activities, tax incidence, distributional impacts, level of intervention, tax base and other factors, such as those described under the objectives.

¹⁰ Air pollution; waste, resources and the circular economy; water quality and marine litter; water stress and availability; biodiversity and land-use and management

As an example: if the contractor chooses biodiversity as a topic and will choose a fertiliser tax as one of instruments worth considering, he would need to look among other issues at externalities linked to farming with due account of different techniques and methods across Member States. If air pollution is chosen and a tax on NO_x or SO_x emissions considered, quantification and analysis should cover externalities linked to industrial (for example waste incineration), transport and domestic emissions (domestic heat production with the use of i.e. biomass, coal, gas), agriculture and any other relevant activities.

Data on externalities should be presented in the unit cost values per externality, per country and will be aggregated to obtain total external cost indicators to be covered by a proposed instrument per year for each country. Data will be calculated in euros and in % of GDP. Data will be collected on the year most recent available.

A final choice of the fields to be analysed will be agreed upon with the Commission.

Task 4 [25%]

Internalisation of external costs – identification of areas where costs are not covered, triggering environmentally harmful behaviours and where a reform would be necessary.

- 1) Internalisation of costs: Following the analysis undertaken in Task 3, the contractor will present the assessment of the current state-of-play of the measures and the level of internalisation of costs calculated in Task 3 in each Member State together with the assessment of who bears the cost: public sector, the general public, industry, individuals.
- 2) The contractor will critically analyse the results and will point at the areas where the industrial or domestic activity is under-priced (subsidised).

Task 5 [7%] Regional workshops

All above mentioned actions will be supported by workshops to get a broad feedback from the stakeholders.

The contractor will organise at least 2 one-day workshops where the findings of the analysis carried out under the Task 3 and 4 will be presented. To ease the discussion during the workshops, the contractor will draft discussion papers, which will outline the objectives and conclusions of the analysis. The contractor will gather the feedback and will facilitate exchange of experiences and best practices among the participants and their views on how economic findings can be translated into the local policy actions to improve the quality of environment. The workshops will support networking in order to build up knowledge and capacities.

The contractor should propose a selection of a balanced audience (around 40 people) that will cover a broad spectrum of technical experts, academia, stakeholders, including NGOs, business and government from different Member States. When setting up the list, the contractor should have in mind their capacity to act as multipliers for the results of the workshops within the society and the others in their field of work. The final selection of workshop participants shall be agreed with the European Commission.

The contractor should ensure the logistical part of the workshop, i.e. sending out of the invitations, providing an agenda and background documents, renting the appropriate workshop

facilities and ensuring logistical support (reception desk, badges, printing/editing of workshop conference documents, catering) and will prepare a report of the meeting and its conclusions. The participants' travel costs and accommodation are not refunded separately; the tenderer will provide pre-paid tickets to the participants according to the instructions in Annex 6.

Task 6 [4%] Conclusions and policy application

Based on the previous tasks, the study will provide a final conclusion and a synthesis of the main results and findings. This will also include a discussion on possible policy applications and avenues for future research. It will also discuss the methodology used, assess its strengths and weaknesses, and assess the quality of the data and the techniques that were used to overcome data issues.

Task 7 [9%] Final conference

Upon completion of the tasks the contractor will organise a conference bringing together relevant stakeholders from different Member States (including some of the participants of the regional workshops), academia and policy makers relevant to the topic. The purpose of the conference is to present, discuss and disseminate the results of task 3 and 4. The Conference should gather around 150 participants. As in the case of the regional workshops, the contractor will consult the list of invitees with the Commission and will be responsible for the conference logistics and preparing a summary of the discussion. The summary will be annexed to the final report. The same rules on covering costs of participation apply as in the case of Task 5.

NOTE: The weight given to the individual tasks (%) is indicative and covers tasks 2-7. The tender is invited to suggest (and substantiate) different weighting of the task allocation based in particular on the expected resource intensity needed to deliver the individual tasks.

1.3. Input by the Contracting Authority

The Commission will support the contractor in performing its tasks and will provide him with the information available and relevant to the contract.

1.4. Deliverables and timing

The contractor will ensure that all reports and deliverables under the contract are clear, concise and comprehensive. The language should be adapted to a non-specialised audience and all deliverables must be proof-read. Technical explanations should be provided in annexes.

Each deliverable should be delivered in MS Word and (if applicable) in Excel format. Final report should be in addition provided in the PDF format. Format of guidance documents (Task 1) will be proposed by the tenderer and agreed with the Commission.

The contractor is requested to present:

Deliverable	(Indicative) Timing	Minimum content/scope
Inception report	Within 3 weeks of the kick-off meeting	A fine-tuned methodology proposed in the offer, reflecting discussion held at the

		<p>kick-off meeting.</p> <p>A detailed work plan</p> <p>A proposal for selection of the environmental areas for the detailed instruments design, including a list of externalities and sectors involved.</p>
1 st Progress Report	After completion of the first two points under task 3, no later than 7 months after the signature of the contract	<p>Presentation of results of (1) the implementation gaps mapping and (2) the assessment of economic instruments.</p> <p>Note: the report will serve as a basis for the 1st interim payment.</p>
2 nd Progress Report (Interim report)	After completion of task 3, no later than 10 months after the signature of the contract	<p>Presentation of results of task 3.</p> <p>Outline discussion papers for workshops.</p>
Discussion papers	<p>3 weeks before the relevant workshop to the Commission,</p> <p>1 week before the workshop to the participants</p>	
<i>Regional workshops</i>	<i>No later than 14 months after the signature of the contract</i>	<i>As described in task 5</i>
3 rd Progress Report	After completion of task 4, no later than 14 months after the signature of the contract	<p>Presentation of results of task 4.</p> <p>Outline for the draft final report.</p> <p>Note: the report will serve as a basis for the 2nd interim payment.</p>
4 th Progress Report	<p>3 weeks before the final conference to the Commission,</p> <p>1 week before the final conference to the participants</p>	Guidance to stakeholders (result of task 2)
Draft final report	<p>17 months after the signature of the contract</p> <p>(Commission will comment within 15 working days after the reception of the report)</p>	<p>Analysis and results addressing all tasks</p> <p>The draft results of task 6, which will serve as a starting point for the discussion at the final conference.</p>
<i>Final conference</i>	<i>After the completion of tasks 3, 4 and 5</i>	<i>As described in task 7</i>
Final report	Within 20 months after the signature of the contract	Incorporates comments on the draft final report and feedback from the final conference

The final study report should be submitted in paper (3 bound hard copies). It should include at least the following:

- an abstract of no more than 200 words and an executive summary of maximum 6 pages
- specific identifiers which must be incorporated on the cover page provided by the Contracting Authority;
- the following disclaimer:

“The information and views set out in this report are those of the author(s) and do not necessarily reflect the official opinion of the Commission. The Commission does not guarantee the accuracy of the data included in this study. Neither the Commission nor any person acting on the Commission’s behalf may be held responsible for the use which may be made of the information contained therein.”

- the main part including analysis and results addressing all tasks while meeting the objectives of the study
- annexed discussion papers
- annexed conclusions from the final conference
- annexed guidelines
- annexed description of the methodology

Publishable executive summary	Together with the final report	It must include: <ul style="list-style-type: none"> - specific identifiers which must be incorporated on the cover page provided by the Contracting Authority; - the following disclaimer: <p><i>“The information and views set out in this report are those of the author(s) and do not necessarily reflect the official opinion of the Commission. The Commission does not guarantee the accuracy of the data included in this study. Neither the Commission nor any person acting on the Commission’s behalf may be held responsible for the use which may be made of the information contained therein.”</i></p>
Bi-monthly reports	Every second month, unless another report is due	One page summary of progress made. In particular, explanation of difficulties encountered and mitigation measures taken and/or suggestions for changes required to the work plan to ensure that the required results / deliverables are achieved.

The Commission is committed to making online information as accessible as possible to the largest possible number of users including those with visual, auditory, cognitive or physical disabilities, and those not having the latest technologies. The Commission supports the Web Content Accessibility Guidelines 2.0 of the W3C.

For full details on the Commission policy on accessibility for information providers, see: http://ec.europa.eu/ipg/standards/accessibility/index_en.htm

For the publishable versions of the study, abstract and executive summary, the contractor must respect the W3C guidelines for accessible pdf documents as provided at: <http://www.w3.org/WAI/>.

The contractor must deliver the study and all publishable deliverables in full compliance with the corporate visual identity of the European Commission, by applying the graphic rules set out in the European Commission's Visual Identity Manual, including its logo. The graphic rules, the Manual and further information are available at:

http://ec.europa.eu/dgs/communication/services/visual_identity/index_en.htm

A simple Word template will be provided to the contractor after contract signature. The contractor must fill in the cover page in accordance with the instructions provided in the template. The use of templates for studies is exclusive to European Commission's contractors. No template will be provided to tenderers while preparing their tenders.

1.5. Progress meetings planned with the Contracting Authority

A **kick off meeting** should be held in Brussels in the Directorate-General for the Environment (DG ENV) within 2 calendar weeks from the signature of the contract.

All technical meetings are to be held in Brussels. The tenderer will cover his own participation costs.

The submission of all Progress Reports and of the draft Final Report will be followed by technical meetings within two weeks after the submission. Within 5 days of the meeting the contractor shall submit minutes on those meetings, recording the parameters agreed. No meetings are foreseen after the delivery of the bi-monthly reports.

1.6. Duration of the tasks

The tasks should be completed within 20 calendar months of the signature of the contract. The execution of the tasks may not start before the contract has been signed.

1.7. 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.

ANNEX 1 - ADMINISTRATIVE INFORMATION FORM

(To be signed by the tenderer only or the lead tenderer in the case of joint bids)

Organisation or individual:

NAME:

ADDRESS:

Address where contract should be sent to (if different from above):

.....

PERSON AUTHORISED TO SIGN CONTRACT:

Name and position:

PERSON FOR ROUTINE CONTACT:

Name and position:

ADDRESS:

Telephone and E-mail:

Signature of Tenderer

ANNEX 2 – QUESTIONNAIRE FOR JOINT BIDS AND SUBCONTRACTING

(To be completed and signed by the lead tenderer)

Joint bid (refer to paragraph 1.4)

1. Does your bid involve more than one tenderer? Yes ☐ No ☐

Questions 2 - 4 shall be answered only if you have answered yes to question 1.

2. Please fill in the name of the company having power of attorney for the group of tenderers and acting as a co-ordinator:

3. Please fill in the names of the other companies taking part in the joint offer:

4. If a consortium or similar entity exists, please fill in the name and the legal status of the entity:

Subcontracting (refer to paragraph 1.5)

5. Does your bid involve subcontracting? Yes ☐ No ☐

If the answer is yes, please complete question 6, and the next page per sub-contractor.

6.

List of sub-contractors:

Percentage of subcontracting:

.....

.....

.....

.....

Reasons, roles, activities and responsibilities of sub-contractors.

Please complete this page for each sub-contractor (one page per sub-contractor):

Name of the sub-contractor:

.....

Official legal form:

.....

Country of registration:

.....

Statutory registration number:

.....

(Internet address, if applicable):

.....

Official address in full:

.....

.....

Contact person:

.....

Telephone number:

.....

Reasons for subcontracting:

.....

Role, activities and responsibilities of the sub-contractor:

.....

The volume or the proportion of the sub-contracting:

.....

Do you intend to rely on capacities from the sub-contractor in order to fulfil the selection criteria? If yes, specify which selection criterion - financial and economic capacity or technical and professional capacity - and be aware that the tenderer must provide the documents which make it possible to assess the selection criteria.

.....

Tenderer:

Date:

Signature:

ANNEX 3 – FINANCIAL OFFER TEMPLATE

(To be completed and signed by the tenderer only or the lead tenderer in the case of joint bids)

(for guidance purposes only)

Price and Estimated budget breakdown

Calculation of the costs (incl. travel, overheads, consumables and any other related costs)

Type of service provider	Position within the project team	Number of working days	Allocation of tasks	Proportion of the contract in %	Costs in €
Lead					

	<i>Sub-total</i>	.....		.....	.....
Sub-contractor 1					

	<i>Sub-total</i>	.....		.....	.....
Sub-contractor 2					

	<i>Sub-total</i>	.....		.....	.....
Sub-contractor 3					

	<i>Sub-total</i>	.....		.....	.....
Travel/other costs¹ (if applicable)					
	Total	.....		.....	.....

Signature of Tenderer

.....

Date

.....

¹ Will be reimbursed on a lump-sum basis.

ANNEX 4 - LEGAL ENTITY AND FINANCIAL IDENTIFICATION FORMS

These forms can be downloaded from

http://ec.europa.eu/budget/contracts_grants/info_contracts/legal_entities/legal_entities_en.cfm
m (Legal entity form)

(To be signed by the tenderer and all members of the group in the case of joint tender (not necessary for subcontractors))

http://ec.europa.eu/budget/contracts_grants/info_contracts/financial_id/financial_id_en.cfm
(financial identification form)

(One form per offer to be signed by the tenderer or lead tender in the case the of joint tender)

ANNEX 5 - DECLARATION ON HONOUR ON EXCLUSION CRITERIA AND SELECTION CRITERIA

(To be completed by the tenderer, all members of a joint tender and any subcontractor whose capacity is necessary to fulfil the selection criteria)

Comments [*in grey italics in square brackets*] are to be deleted and/or replaced by appropriate data.

The undersigned [*insert name of the signatory of this form*], representing:

<i>(only for natural persons)</i> himself or herself	<i>(only for legal persons)</i> the following legal person:
ID or passport number: ('the person')	Full official name: Official legal form: Statutory registration number: Full official address: VAT registration number: ('the person')

I – SITUATION OF EXCLUSION CONCERNING THE PERSON

➤ declares that the above-mentioned person is in one of the following situations:	YES	NO
a) it is bankrupt, subject to insolvency or winding up procedures, its assets are being administered by a liquidator or by a court, it is in an arrangement with creditors, its business activities are suspended or it is in any analogous situation arising from a similar procedure provided for under national legislation or regulations;	<input type="checkbox"/>	<input type="checkbox"/>
b) it has been established by a final judgement or a final administrative decision that the person is in breach of its obligations relating to the payment of taxes or social security contributions in accordance with the law of the country in which it is established, with those of the country in which the contracting authority is located or those of the country of the performance of the contract;	<input type="checkbox"/>	<input type="checkbox"/>
c) it has been established by a final judgement or a final administrative decision that the person is guilty of grave professional misconduct by having violated applicable laws or regulations or ethical standards of the profession to which the person belongs, or by having engaged in any wrongful conduct which has an impact on its professional credibility where such conduct denotes wrongful intent or gross negligence, including, in particular, any of the following:		

(i) fraudulently or negligently misrepresenting information required for the verification of the absence of grounds for exclusion or the fulfilment of selection criteria or in the performance of a contract;	<input type="checkbox"/>	<input type="checkbox"/>
(ii) entering into agreement with other persons with the aim of distorting competition;	<input type="checkbox"/>	<input type="checkbox"/>
(iii) violating intellectual property rights;	<input type="checkbox"/>	<input type="checkbox"/>
(iv) attempting to influence the decision-making process of the contracting authority during the award procedure;	<input type="checkbox"/>	<input type="checkbox"/>
(v) attempting to obtain confidential information that may confer upon it undue advantages in the award procedure;	<input type="checkbox"/>	<input type="checkbox"/>
d) it has been established by a final judgement that the person is guilty of the following:		
(i) fraud, within the meaning of Article 1 of the Convention on the protection of the European Communities' financial interests, drawn up by the Council Act of 26 July 1995;	<input type="checkbox"/>	<input type="checkbox"/>
(ii) corruption, as defined in Article 3 of the Convention on the fight against corruption involving officials of the European Communities or officials of EU Member States, drawn up by the Council Act of 26 May 1997, and in Article 2(1) of Council Framework Decision 2003/568/JHA, as well as corruption as defined in the legal provisions of the country where the contracting authority is located, the country in which the person is established or the country of the performance of the contract;	<input type="checkbox"/>	<input type="checkbox"/>
(iii) participation in a criminal organisation, as defined in Article 2 of Council Framework Decision 2008/841/JHA;	<input type="checkbox"/>	<input type="checkbox"/>
(iv) money laundering or terrorist financing, as defined in Article 1 of Directive 2005/60/EC of the European Parliament and of the Council;	<input type="checkbox"/>	<input type="checkbox"/>
(v) terrorist-related offences or offences linked to terrorist activities, as defined in Articles 1 and 3 of Council Framework Decision 2002/475/JHA, respectively, or inciting, aiding, abetting or attempting to commit such offences, as referred to in Article 4 of that Decision;	<input type="checkbox"/>	<input type="checkbox"/>
(vi) child labour or other forms of trafficking in human beings as defined in Article 2 of Directive 2011/36/EU of the European Parliament and of the Council;	<input type="checkbox"/>	<input type="checkbox"/>
e) the person has shown significant deficiencies in complying with the main obligations in the performance of a contract financed by the Union's budget, which has led to its early termination or to the application of liquidated damages or other contractual penalties, or which has been discovered following checks, audits or investigations by an Authorising Officer, OLAF or the Court of Auditors;	<input type="checkbox"/>	<input type="checkbox"/>
f) it has been established by a final judgment or final administrative decision that the person has committed an irregularity within the meaning of Article 1(2) of Council Regulation (EC, Euratom) No 2988/95;	<input type="checkbox"/>	<input type="checkbox"/>
g) for the situations of grave professional misconduct, fraud, corruption, other criminal offences, significant deficiencies in the performance of the contract or	<input type="checkbox"/>	<input type="checkbox"/>

irregularity, the applicant is subject to: i. facts established in the context of audits or investigations carried out by the Court of Auditors, OLAF or internal audit, or any other check, audit or control performed under the responsibility of an authorising officer of an EU institution, of a European office or of an EU agency or body; ii. non-final administrative decisions which may include disciplinary measures taken by the competent supervisory body responsible for the verification of the application of standards of professional ethics; iii. decisions of the ECB, the EIB, the European Investment Fund or international organisations; iv. decisions of the Commission relating to the infringement of the Union's competition rules or of a national competent authority relating to the infringement of Union or national competition law; or v. decisions of exclusion by an authorising officer of an EU institution, of a European office or of an EU agency or body.		
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II – SITUATIONS OF EXCLUSION CONCERNING NATURAL PERSONS WITH POWER OF REPRESENTATION, DECISION-MAKING OR CONTROL OVER THE LEGAL PERSON

Not applicable to natural persons, Member States and local authorities

➤ declares that a natural person who is a member of the administrative, management or supervisory body of the above-mentioned legal person, or who has powers of representation, decision or control with regard to the above-mentioned legal person (this covers company directors, members of management or supervisory bodies, and cases where one natural person holds a majority of shares) is in one of the following situations:	YES	NO	N/A
Situation (c) above (grave professional misconduct)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Situation (d) above (fraud, corruption or other criminal offence)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Situation (e) above (significant deficiencies in performance of a contract)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Situation (f) above (irregularity)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

III – SITUATIONS OF EXCLUSION CONCERNING NATURAL OR LEGAL PERSONS ASSUMING UNLIMITED LIABILITY FOR THE DEBTS OF THE LEGAL PERSON

➤ declares that a natural or legal person that assumes unlimited liability for the debts of the above-mentioned legal person is in one of the following situations:	YES	NO	N/A
Situation (a) above (bankruptcy)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Situation (b) above (breach in payment of taxes or social security contributions)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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IV – GROUNDS FOR REJECTION FROM THIS PROCEDURE

➤ declares that the above-mentioned person:	YES	NO
h) has distorted competition by being previously involved in the preparation of procurement documents for this procurement procedure.	<input type="checkbox"/>	<input type="checkbox"/>

V – REMEDIAL MEASURES

If the person declares one of the situations of exclusion listed above, it must indicate measures it has taken to remedy the exclusion situation, thus demonstrating its reliability. This may include e.g. technical, organisational and personnel measures to prevent further occurrence, compensation of damage or payment of fines. The relevant documentary evidence which illustrates the remedial measures taken must be provided in annex to this declaration. This does not apply for situations referred in point (d) of this declaration.

VI – EVIDENCE UPON REQUEST

Upon request and within the time limit set by the contracting authority the person must provide information on the persons that are members of the administrative, management or supervisory body. It must also provide the following evidence concerning the person itself and concerning the natural or legal persons which assume unlimited liability for the debt of the person:

For situations described in (a), (c), (d) or (f), production of a recent extract from the judicial record is required or, failing that, an equivalent document recently issued by a judicial or administrative authority in the country of establishment of the person showing that those requirements are satisfied.

For the situation described in point (a) or (b), production of recent certificates issued by the competent authorities of the State concerned are required. These documents must provide evidence covering all taxes and social security contributions for which the person is liable, including for example, VAT, income tax (natural persons only), company tax (legal persons only) and social security contributions. Where any document described above is not issued in the country concerned, it may be replaced by a sworn statement made before a judicial authority or notary or, failing that, a solemn statement made before an administrative authority or a qualified professional body in its country of establishment.

The person is not required to submit the evidence if it has already been submitted for another procurement procedure. The documents must have been issued no more than one year before the date of their request by the contracting authority and must still be valid at that date.

The signatory declares that the person has already provided the documentary evidence for a previous procedure and confirms that there has been no change in its situation:

Document	Full reference to previous procedure
<i>Insert as many lines as necessary.</i>	

VII – SELECTION CRITERIA

➤ declares that the above-mentioned person complies with the selection criteria applicable to it individually as provided in the tender specifications:	YES	NO	N/A
(a) It has the legal and regulatory capacity to pursue the professional activity needed for performing the contract as required in section 2.3.2 of the tender specifications;	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
(b) It fulfills the applicable economic and financial criteria indicated in section 2.3.3 of the tender specifications;	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
(c) It fulfills the applicable technical and professional criteria indicated in section 2.3.4 of the tender specifications.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

➤ if the above-mentioned person is the sole tenderer or the leader in case of joint tender , declares that:	YES	NO	N/A
(d) the tenderer, including all members of the group in case of joint tender and including subcontractors if applicable, complies with all the selection criteria for which a consolidated assessment will be made as provided in the tender specifications.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

VII – EVIDENCE FOR SELECTION

The signatory declares that the above-mentioned person is able to provide the necessary supporting documents listed in the relevant sections of the tender specifications and which are not available electronically upon request and without delay.

The person is not required to submit the evidence if it has already been submitted for another procurement procedure. The documents must have been issued no more than one year before the date of their request by the contracting authority and must still be valid at that date.

The signatory declares that the person has already provided the documentary evidence for a previous procedure and confirms that there has been no change in its situation:

Document	Full reference to previous procedure
<i>Insert as many lines as necessary.</i>	

The above-mentioned person may be subject to rejection from this procedure and to administrative sanctions (exclusion or financial penalty) if any of the declarations or information provided as a condition for participating in this procedure prove to be false.

Full name

Date

Signature

ANNEX 6

Travel and subsistence costs

(Only applicable if the organisation of workshops/conferences is specified in the tender specifications –
Not applicable to contractor's own staff)

Travel costs must be based on the following:

- **Train**: first-class rail travel for journeys less than 400 km (one way).
- **Flight**: economy class air travel for distances of more than 400 km. Business class is allowed for a flight of 4 hours or more without stopovers.
- **Private car**: the travel shall be reimbursed at the same rate as the first-class rail ticket, or by default at the rate of 0.22 € per km.

Different travel options will not be accepted and will entail the refusal of the offer. Amounts must be quoted in EURO. Prices must be fixed amounts and be calculated exclusive of all duties and taxes.

Maximum rates for accommodation and meals.

Destination	Hotel ceiling in euros	Daily allowance in euros
Belgium	148	102
Bulgaria	135	57
Czech Republic	124	70
Denmark	173	124
Germany	128	97
Estonia	105	80
Ireland	159	108
Greece	112	82
Spain	128	88
France	180	102
Croatia	110	75
Italy	148	98
Cyprus	140	88
Latvia	116	73
Lithuania	117	69
Luxembourg	148	98
Hungary	120	64
Malta	138	88
Netherlands	166	103
Austria	132	102
Poland	116	67
Portugal	101	83
Romania	136	62
Slovenia	117	84
Slovak Republic	100	74
Finland	142	113
Sweden	187	117
United Kingdom	209	125

Rates for hotel and subsistence for countries not included in the above table will be provided by the Commission services if necessary.

ANNEX 7 - ACKNOWLEDGEMENT OF RECEIPT



EUROPEAN COMMISSION
DIRECTORATES-GENERAL ENVIRONMENT
Directorate ENV. A – POLICY
A.5 - Finance

(Please fill in your address)

ACKNOWLEDGEMENT OF YOUR TENDER

Our reference: ENV.F.1/SER/2018/0026

Your reference:

We wish to confirm the receipt and opening of your offer¹. Your offer will now be evaluated by the Commission and its experts. You will be informed of the result in due course.

We thank you for your interest.

MarketsTeam
ENV.A5

¹ Your personal contact data has been recorded in a database used by the Markets Team of unit ENV.A5 for the administrative management of offers. The Commission is bound by Regulation 45/2001 on the protection of individuals with regard to the processing of personal data by the Union institutions and bodies. For more information, and to exercise your rights to access and eventually correct data concerning you, please don't hesitate to contact us.