



VACANCY NOTICE

SECONDED NATIONAL EXPERT TO THE EUROPEAN COMMISSION

Post identification: (DG-DIR-UNIT)	COMP-H-5
Head of Unit: Email address: Telephone: Number of available posts: Suggested taking up duty: Suggested initial duration: Place of secondment:	Harold NYSENS harold.nyssens@ec.europa.eu +32 2 29 968702 1 3rd quarter 2023¹ 1 year¹ <input checked="" type="checkbox"/> Brussels <input type="checkbox"/> Luxemburg <input type="checkbox"/> Other:
	<input checked="" type="checkbox"/> With allowances <input type="checkbox"/> Cost-free
This vacancy notice is also open to <input type="checkbox"/> the following EFTA countries : <input type="checkbox"/> Iceland <input type="checkbox"/> Liechtenstein <input type="checkbox"/> Norway <input type="checkbox"/> Switzerland <input type="checkbox"/> EFTA-EEA In-Kind agreement (Iceland, Liechtenstein, Norway) <input type="checkbox"/> the following third countries: <input type="checkbox"/> the following intergovernmental organisations:	

1. Nature of the tasks

Unit H5 is in charge of ensuring that tax measures comply with State aid rules. We endeavour to prevent distortions of competition resulting from tax treatments that provide certain companies with a selective advantage. The portfolio of the unit covers, in general, corporate taxation, social security schemes, real-estate taxation, environment or health-related taxes, sectoral taxes and gambling taxation. We aim, in that context, at contributing to ensure a functioning EU internal market.

This task includes, in particular, investigating state measures facilitating aggressive tax planning by big multinationals. These involve typically tax rulings (as for example in the cases of Amazon, Apple, Fiat, Starbucks, Engie) and tax schemes such as the Belgian excess profit system.

The work of the unit consists hence of a mix of own initiative investigations, for instance as regards aggressive tax planning or public companies in the port sector, and of investigations triggered by complaints from market operators. One of the core questions faced by the unit in these cases relate to the existence of a "selective advantage", thereby drawing the line between the exclusive competence of Member States in the design of their tax systems and the Commission's duty to ensure compliance of those tax systems with State aid rules. The recent case law of the ECJ plays a crucial role in this respect.

Close contacts are kept with DG TAXUD in order to ensure alignment of State aid enforcement with the broader policy agenda of the Commission as regards taxation. Such coordination is particularly crucial in areas such as, for instance VAT, excise duties and corporate taxation. The work on tax planning cases is further embedded in broader discussions on combatting aggressive tax planning within the OECD and G20 (for instance as, regards the development of OECD pillar 2 rules).

¹ These mentions are given on an indicative basis only (Art.4 of the SNE Decision).

We offer a position as case handler. His/her main task will be to carry out the tax assessment of state measures including those which facilitate aggressive tax planning structures under state aid rules. This work is done within a dynamic and young team. The team is responsible for the case from the initiation until a formal Commission decision, leads the negotiations with Member States and stakeholders, and prepares the corresponding notes to the management and the Commissioner. The team also drafts the final Commission decisions. The successful candidate will thereby contribute to the development of the Commission's policy in the area of fiscal aid.

Colleagues joining DG COMP are offered a dedicated training to become familiar with the organisation and working procedures of the Directorate-General. Coaching/mentoring is offered by an experienced colleague from the unit. DG COMP applies a policy of equal opportunities and operates a flexitime system, in particular in the present COVID circumstances.

2. Main qualifications

a) Eligibility criteria

The following eligibility criteria must be fulfilled by the candidate in order to be seconded to the Commission. Consequently, the candidate who does not fulfil all of these criteria will be automatically eliminated from the selection process.

- Professional experience: at least three years of professional experience in administrative, legal, scientific, technical, advisory or supervisory functions which are equivalent to those of function group AD;
- Seniority: candidates must have at least one year seniority with their employer, that means having worked for an eligible employer as described in Art. 1 of the SNE decision on a permanent or contract basis for at least one year before the secondment;
- Linguistic skills: thorough knowledge of one of the EU languages and a satisfactory knowledge of another EU language to the extent necessary for the performance of the duties. SNE from a third country must produce evidence of a thorough knowledge of one EU language necessary for the performance of his duties.

b) Selection criteria

Diploma

- university degree or
- professional training or professional experience of an equivalent level

in the field(s) : law, taxation or economics.

Professional experience

Related to fiscal matters. In particular experience linked to transfer pricing and/or international corporate taxation would be appreciated. Also professional qualifications linked to these areas (e.g. CFA, ACCA etc.) would be an asset.

Language(s) necessary for the performance of duties

English is the main language used in the unit: very good drafting skills in English are required. Good knowledge of other Community languages is an advantage.

3. Submission of applications and selection procedure

Candidates should send their application according to the **Europass CV format** (<http://europass.cedefop.europa.eu/en/documents/curriculum-vitae>) in English, French or German **only to the Permanent Representation / Diplomatic Mission to the EU of their country**, which will forward it to the competent services of the Commission within the deadline fixed by the latter. The CV must mention the date

of birth and the nationality of the candidate. **Not respecting this procedure or deadlines will automatically invalidate the application.**

Candidates are asked not to add any other documents (such as copy of passport, copy of degrees or certificate of professional experience, etc.). If necessary, these will be requested at a later stage.
Candidates will be informed of the follow-up of their application by the unit concerned.

4. Conditions of the secondment

The secondment will be governed by the **Commission Decision C(2008)6866 of 12/11/2008** laying down rules on the secondment to the Commission of national experts and national experts in professional training (SNE Decision).

The SNE will remain employed and remunerated by his/her employer during the secondment. He/she will equally remain covered by the national social security system.

Unless for cost-free SNE, allowances may be granted by the Commission to SNE fulfilling the conditions provided for in Art. 17 of the SNE decision.

During the secondment, SNE are subject to confidentiality, loyalty and absence of conflict of interest obligations, as provided for in Art. 6 and 7 of the SNE Decision.

If any document is inexact, incomplete or missing, the application may be cancelled.

Staff posted in a **European Union Delegation** are required to have a security clearance (up to SECRET UE/EU SECRET level according to Commission Decision (EU, Euratom) 2015/444 of 13 March 2015, OJ L 72, 17.03.2015, p. 53).

The selected candidate has the obligation to launch the vetting procedure before getting the secondment confirmation.

5. Processing of personal data

The selection, secondment and termination of the secondment of a national expert requires the Commission (the competent services of DG HR, DG BUDG, PMO and the DG concerned) to process personal data concerning the person to be seconded, under the responsibility of the Head of Unit of DG HR.DDG.B4. The data processing is subject to the SNE Decision as well as the Regulation (EU) 2018/1725.

Data is kept by the competent services for 10 years after the secondment (2 years for not selected or not seconded experts).

You have specific rights as a 'data subject' under Chapter III (Articles 14-25) of Regulation (EU) 2018/1725, in particular the right to access, rectify or erase your personal data and the right to restrict the processing of your personal data. Where applicable, you also have the right to object to the processing or the right to data portability.

You can exercise your rights by contacting the Data Controller, or in case of conflict the Data Protection Officer. If necessary, you can also address the European Data Protection Supervisor. Their contact information is given below.

Contact information

- The Data Controller

If you would like to exercise your rights under Regulation (EU) 2018/1725, or if you have comments, questions or concerns, or if you would like to submit a complaint regarding the collection and use of your personal data, please feel free to contact the Data Controller, HR.DDG.B.4, HR-MAIL-B4@ec.europa.eu.

- The Data Protection Officer (DPO) of the Commission

You may contact the Data Protection Officer (DATA-PROTECTION-OFFICER@ec.europa.eu) with regard to issues related to the processing of your personal data under Regulation (EU) 2018/1725.

- The European Data Protection Supervisor (EDPS)

You have the right to have recourse (i.e. you can lodge a complaint) to the European Data Protection Supervisor (edps@edps.europa.eu) if you consider that your rights under Regulation (EU) 2018/1725 have been infringed as a result of the processing of your personal data by the Data Controller.

To the attention of candidates from third countries: your personal data can be used for necessary checks.