

**TECHNICAL SUPPORT INSTRUMENT (TSI) PROGRAMME  
Regulation (EU) 2021/240 (TSI Regulation) ([[1]](#footnote-2))**

**REQUEST FOR TECHNICAL SUPPORT****[[2]](#endnote-2)**

**(Article 9 of the TSI Regulation)**

**DEADLINE: 31 October 2024**

**To be submitted [by/via]**

*This template is for flagship requests. The below sections replicate the steps to follow when creating a new flagship request for TSI support in the* [Funding & Tender portal of the European Commission](https://ec.europa.eu/info/funding-tenders/opportunities/portal/screen/programmes/tsi)*. Once you log in, the system will automatically record your user details, and extract information of your profile (i.e. Beneficiary Authority or Coordinating Authority) and your Member State.*

# INITIATE THE REQUEST IN THE SYSTEM

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| **Type of support request: \*** | **TSI 2025 Flagship technical support project** |
| **Simplifying Revenue Administration for Businesses** |
| **Title of the request: \*** | Click or tap here to enter text. |

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| MULTI-COUNTRY REQUEST | | | |
| 0.1 \* | **Is this a multi-country request? (a multi-country request is a request developed and/or submitted in collaboration with one or more authorities of other Member State(s))** | | |  |  | | --- | --- | | ☐ | Yes | | ☐ | No | |
| *The following question will be displayed only if the user selects “Yes” to 0.1 question. The display of question 0.3 will depend on the answer to the type of multi-country request. See options below.* | | | |
| 0.2 \* | **Please indicate the type of this multi-country request** | | |  |  | | --- | --- | | ☐ | The Member State submits this request on its behalf and on behalf of one or several authorities of other Member State(s) | | ☐ | One or several authorities of other Member State(s) is/are submitting a similar/same request in parallel to this request, in a coordinated way | |
| *INSTRUCTIONS TO ADD PARTICIPATING BENEFICIARY AUTHORITIES OF OTHER MEMBER STATES:*   * *For multi-country requests with the “on-behalf” modality: under this modality the request initiator (“lead authority”) must invite Beneficiary Authorities (BAs) from other Member States to participate of this multi-country request. To invite them, please add the “Name”, “Email” and “Country”. This is a mandatory step. The system will create a replica request in the portal of the invited participants. The activities requested will be the same for all participating authorities.* * *For multi-country requests with the “in-parallel” modality: the request initiator could include information of other Member States and/or Beneficiary Authorities that are interested in submitting a similar request. This will support an easy identification of the interested parties in the multi-country project. For this, you can select the Member State concerned, and include the name of the Beneficiary Authorities in that Member State. Under this modality the system will not create a replica request for the Member States listed in the following point, and hence the participating authorities must initiate their own requests “in parallel”.* | | | |
|  | | **Please indicate the Beneficiary Authority(-ies) of this request.** | [For each participant:  - Select the Member State  - Enter name and the email of the Beneficiary Authority] |

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| *INSTRUCTIONS TO ADD OBSERVER BENEFICIARY AUTHORITIES OF YOUR MEMBER STATE:*  *Optionally the request initiator can give observer rights to other Beneficiary Authority(-ies) from their Member State by adding their “Name”, “Email” and “Country”. These other BAs will see the request in read-only mode, without editing permissions. This is applicable to both multi-country and non-multi-country requests. For multi-country on behalf requests only the request initiator can include observers to the lead request.* |

*At the end of the window, you will see the details of your identifier -the one you are using to create the request and that will be associated to this action when you finish the process. You will also see the list of authorities included as participants or as observers of the request (list available to the view of all the participating BAs in the case of a multi-country “on behalf” request). Please, see example of how it will look below:*



# ACTORS

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| *This section is to provide details on the Beneficiary Authority/ies that is requesting the support. In order to include multiple beneficiaries, replicate the boxes below.*  *It is mandatory to enter at least one Beneficiary Authority from your Member State and at least one Contact Person for each Beneficiary Authority.*  *This section is NOT to include information on Beneficiary Authority(-ies) of other Member States.*  *For multi-country requests with the “on behalf” modality this section will be replicated in the portals of the participating authorities and must be filled-in individually by each participating Member State.* | |
| BENEFICIARY (RECIPIENT) AUTHORITY (-IES) | |
| Legal name – Official name of the Authority \* | Click or tap here to enter text. |
| Address \* | Click or tap here to enter text. |
| Country \* | Click or tap here to enter text. |
| Additional information | Click or tap here to enter text. |
| CONTACT PERSON FOR THE BENEFICIARY AUTHORITY | |
| Name \* | Click or tap here to enter text. |
| Position \* | Click or tap here to enter text. |
| Telephone number \* | Click or tap here to enter text. |
| Email \* | Click or tap here to enter text. |
| Additional information | Click or tap here to enter text. |

Personal data provided in the request for technical support are processed in accordance with the applicable data protection rules. The privacy statement explaining the processing of personal data can be found in section 7 of record DPR-EC-04667 “Submission and assessments of requests for technical support under the Technical Support Instrument”, at the following link: <https://ec.europa.eu/dpo-register/detail/DPR-EC-04667>

# SECTION 1 – PROBLEM / NEEDS

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| 1 | PROBLEM / NEED ANALYSIS - DESCRIPTION OF THE PROBLEM/NEED TO BE ADDRESSED |
| 1.1 \* | **What is the problem/need to be addressed with the support requested?** |
| This general overview is providing the general scope of the Flagship technical support project. This general overview does not provide any information about the specific situation in the Member State submitting the request nor your specific needs.  When filling-in the request template, you are therefore invited to outline your specific problems and needs, taking inspiration from the general overview and adapting it to your national context, and to provide any additional information relevant to your specific context.  An important cost driver of the tax compliance burden is complexity due to a fragmentation of rules across Member States. Notably SMEs often face a disproportionate burden compared to large enterprises, despite their importance in the EU. High business compliance costs threaten to compromise the competitiveness of the EU vis-à-vis other regions in the world. Additionally, large businesses need to learn how to navigate the Minimum Tax Directive (Pillar II Directive) in force from 1 January 2024.  The EU is committed to enhancing the competitiveness of European businesses and reducing their burden by creating a single internal market. This requires the reduction of barriers created by fragmented national tax systems and complicated standards and practices in national markets. Recent EU-action aims at pursuing a simpler and more modern tax environment. For example, the proposal on Value Added Tax (VAT) in the Digital Age (ViDA) aims to simplify and modernise compliance and make the cross-border operation of businesses easier. Unsurprisingly, tax and customs reforms require technological infrastructures to facilitate digital adaptation. These are supported by the European Commission digital strategy including programmes such as DIGITAL and Europe’s Digital Decade strengthening the digital transformation for businesses and public services. These EU proposals are reflected internationally by OECD initiatives such as Tax Administration 3.0 and Treaty Relief and Compliance Enhancement (TRACE).  How the above initiatives are applied in practice depends to a large extend on the level of fitness of the national revenue administrations. Tax and customs administrations that are streamlined and simplified through business process improvement, digitalisation and innovation will be better prepared to administer future EU tax and customs frameworks. Member States maintain flexibility and opportunities to simplify and modernise at their own initiative and according to their own design, however there are significant variations across administrations. Providing tailor made solutions to tax and customs administration will level the playing field when future rules are adopted, and this will reduce administrative barriers across the internal market. | |
| [Insert Text; between 450-500 words]  Please provide a thorough description of the specific problem/need. Please split the text into paragraphs labelling them in capital letters as:  a) core problem or need to be addressed.  b) direct cause(s) of the problem (drivers of the problem).  c) consequences of the problem, including on the affected population/stakeholders.  If there is one more than one problem or need to tackle, please replicate this structure. | |
| 1.2 \* | **SCOPE AND SCALE – How broad and deep (severe) is the problem/need?**  **For example, does it affect a significant part/sector of the economy or there are ‘spill-over’ effects (i.e. effects extending across several policy areas) or across borders? Were there any previous reform efforts which have not fully managed to address the issue? What was the impact of those efforts? What did not work and why?**  Please label each paragraph with the capital letters when answering the above questions or add your own labels in capitals if other questions are relevant. |
| [Insert Text; between 100-300 words] | |
| 1.3 \* | **How urgent is it to address the problem/need? Is there a specific deadline (at national, European or international level)? What would the implications be if the problem is not addressed?** |
| [Insert Text; between 100-200 words] | |
| 1.4 | **Have other means / funding (at national, regional, EU, international level) been considered for addressing the problem identified? Which ones? If so, what is the complementarity of other funds with the technical support requested?** |
| [Insert Text; between 100-150 words] | |

# SECTION 2 –DESCRIPTION OF REQUESTED SUPPORT

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| 2 | INDICATIVE DESCRIPTION OF THE SUPPORT REQUESTED AND THE ESTIMATED COST |
| 2.1.a \* | **Please indicate the policy area of the support requested** |
| *For flagship projects, this field will be disabled and the appropriate policy area will be set by default by the system.*  *Revenue administration and public financial management* | |
| 2.1.b | **In case there is more than one policy area linked to the support requested, please indicate a second policy area** |
| *This field will be always empty for flagship projects* | |
| 2.1.c \* | **Please indicate the topic(s) (or policy actions) of the support requested** |
| [Multiple-Choice: Selection from pre-determined options based on ANNEX – DG REFORM LIST OF TOPICS document attached to this template. Maximum: 5 options] | |
| 2.2.a \* | **GENERAL OBJECTIVE OF THE PROJECT / EXPECTED IMPACT OF THE PROJECT: What is the long-term effect or broader change at country, regional or sector level that the project will contribute to? Impacts are beyond the project control and timeline.** |
| [Insert Text; between 100-200 words] | |
| 2.2.b \* | **SPECIFIC OBJECTIVE(S) OF THE PROJECT / EXPECTED OUTCOME(S) - Which outcome(s) (concrete medium-term change on the ground) would you like to achieve with this project to address the problem or need identified?** |
| [Insert Text; between 100-200 words] | |
| 2.2.c \* | **What technical support measures do you request from DG REFORM to support your reform and achieve the outcome specified under point 2.2.b?** |
| The non-exhaustive list of proposed technical support measures is intended to help Beneficiary Authorities describe the requested technical support measures by taking inspiration from the information provided. Additional measures can be added.  This list does not provide any information about the specific context in the Member State submitting the request. Member States are therefore requested to provide a justification for each requested measure as to how it will help address the problems identified in section 1.1.  When filling in the request, you are invited to only select the technical support measures that you are requesting. You are invited describe the technical support measures you are requesting, taking inspiration from the general overview, if you find it helpful, and to provide additional information in the box provided relevant to your specific context.  Proposed technical support measures pursuant to Art.8 of the TSI Regulation:  Under this flagship, EU Member States may request technical support to review their tax policy and streamline their revenue and customs administrations to simplify tax compliance for all taxpayers, while paying particular attention to the burden on small and medium enterprises through the following proposed work packages and measures.  *Work package 1: Modernising and simplifying tax and customs processes and procedures to facilitate compliance and reduce the administrative burden for SMEs*  *Target beneficiary authority: tax administrations, customs administrations*  Areas of support could be, for instance, business process re-design for simplification of tax and customs forms, processes, and regulations; digitisation of processes, real-time reporting and payment obligations for taxpayers and economic operators; implementation of customer-centred services and behavioural approaches.  Technical support measures could include, for example, analysis of the current business processes or specific area(s) to identify pain-points and possibilities for optimisation; research of good international practice on simplification and cost reduction; provision of expertise for the design of new streamlined and optimised business processes, procedures and forms; guidance on development of performance indicators; preparation of a proposal for an implementation plan for modernisation and simplification; elaboration of proposals for change management and communication strategies; capacity building, etc.  *Work package 2: Tax certainty through targeted implementation and cooperation with large businesses and multinational corporations*  *Target beneficiary authority: tax administrations and Ministries of Finance*  Areas of support could be, for instance, cooperative tax compliance programmes, including multi-lateral cooperative compliance; transfer pricing rules, risk assessment and audit; advance price agreements (APA) and mutual agreement procedures (MAP); the global minimum tax directive (Pillar II Directive).  Technical support measures could include, for example, feasibility study on the introduction and/or extension of cooperative tax compliance programmes; elaboration of a communication strategy and communication materials tailored to specific stakeholder groups; guidance on the development of processes and procedures for transfer pricing risk assessment and audit; delivery of guidelines to align national transfer pricing approach with OECD Transfer Pricing Guidelines; analysis of digital solutions to streamline APA and MAP processes; capacity building via a multi-country ‘academy’ on the implementation of the Pillar II Directive.  *Work package 3: Inclusive, balanced, and fair tax policy framework*  *Target beneficiary authority: policy units in Ministries of Finance and national economic policy analysis offices*  Areas of support could be, for instance, tax policy and legal framework evaluations; micro-simulations and modelling for impact assessment and evaluation of tax policy change; policy measures to reduce the burden on small and medium enterprises.  Technical support measures could include, for example, assessments of the existing tax policy and legal frameworks, including tax expenditure and the tax mix; capacity building for the elaboration of requirements or specifications for modelling tools and activities; quantitative and qualitative analysis of tax policy measures; assistance in implementing micro-simulation and modelling tools for impact assessments and/or evaluation of tax policy changes; recommendation of new policy measures.  You may choose one or several work packages/support measures:  Work package 1 - Provision of expertise to support Member States in their efforts to modernise and simplify tax and customs processes and procedures to facilitate compliance and reduce the administrative burden for SMEs  TEXT BOX HERE  Work package 2 - Provision of expertise to support Member States in their efforts to develop tax certainty through targeted implementation and cooperation with large businesses and multinational corporations  TEXT BOX HERE  Work package 3 - Provision of expertise to support Member States in their efforts to create an inclusive, balanced and fair tax policy framework  TEXT BOX HERE  *Other [please specify]*  *TEXT BOX HERE* | |
| 2.3 \* | **Indicate the possible duration of the support requested and, if available, an indicative timeline of each individual measure.** |
| [Insert Text between 50-100 words] | |
| 2.4 | **Indicate the estimated total cost of the requested support measures (in EUR).**  Note that this estimation is purely indicative: the final budget estimation will be done by DG REFORM, based on its cost estimation methodology. |
| [Insert number: numerical field only, no spaces, commas, any other characters] | |
| 2.4 a | **Additional information: if known, please provide further explanation and indicative cost estimation for each key output/deliverable.** |
| [Insert Text between 50-100 words] | |
| 2.5 \* | **What would be the indicators to measure the success of the project? Please provide measurable indicators at outputs, outcome, and impact level.**  **Indicators shall follow RACER criteria (Relevant, Accepted, Credible, Easy (to monitor), and Robust)** and include their data source, latest available values (baseline), and possible targets (if already set, with year to be reached)**.**  For impact level you might provide relevant high-level thematic indicators (e.g. socio-economic and environmental) to which the support is expected to contribute or expected benefits for final beneficiaries.  For outcome level, please provide indicators measuring the expected change by beneficiary authority after the implementation of support. |
| [Insert Text; between 200-250 words] | |
| 2.6 | **If applicable, indicate any type of envisaged provider or implementing partner of technical support measures (e.g., private providers, international organisations, public administrations, EU bodies, etc.) Please do not give names of providers/implementing partners. Include the reasoning behind and explanations as to their know-how/capacity.** |
| [Insert Text; between 200-250 words] | |
| 2.7 | **In case your entity has already received technical support under the SRSP or the TSI in the past, in an area relevant to the reform/support requested, please indicate how your entity has achieved the outcome and contributed to the desired impact, based on the results of that support.** |
| [Insert Text; between 200-250 words] | |
| 2.8 \* | **Provide information on your administrative capacity (i.e., staff that will be involved in the requested support measures and their follow up). Please describe the team (including number of team members and their experience, in particular in project management) that will be responsible for coordinating/monitoring the project, liaising with DG REFORM, and participating of Steering Committees of the project.** |
| [Insert Text; between 150-200 words] | |
| 2.9 | **Indicate the identity of stakeholders (e.g., other Ministries or beneficiaries) that may need to be involved in the design or implementation of the requested support measures.** |
| [Insert Text; between 50-100 words] | |

# SECTION 3 - CIRCUMSTANCES

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| **3** | **CIRCUMSTANCES OF THE REQUEST** | |
| **Is this request linked to a request from a previous round?** | | |  |  | | --- | --- | | ☐ | No, this is a new request. | | ☐ | Yes, to a selected request from a past round. | | ☐ | Yes, to a non-selected request from a past round. | |
| *The following question will be displayed only if the user selects “Yes” to the previous question.* | | |
| **Please enter the request ID of the linked request (selected or non-selected) from a previous round** | | |
|  | | |
| **The requested support is linked to: \*** | | |
| **☐** | Preparation, implementation, amendment and revision of Recovery and Resilience Plans (RRP) under the Recovery and Resilience Facility (including REPowerEU chapters if relevant) | |
| **☐** | Reforms in the context of economic governance process (e.g., CSR, Country reports, implementation of economic adjustment programmes, etc.) | |
| **☐** | Implementation of Union priorities (e.g., CMU, REPowerEU and European Green Deal, Customs Union, etc.) | |
| **☐** | Implementation of Union law (e.g., infringements) | |
| **☐** | Implementation of Member States’ own reform priorities to support recovery, sustainable economic growth, job creation and enhance resilience | |
| **☐** | Interventions with a regional dimension, multiregional projects, projects in outermost regions | |
| **☐** | Intervention with an equality dimension (gender, disability, ROMA, migrants, elderly, LGBTQ+) | |
| **3.1** | **Additional information** | |
| [Please add relevant explanations as appropriate:  i.e. number of the CSR; policy priority; relevant national strategy documents, etc.; additional information on the link to the Recovery and Resilience Plans (RRP) under the Recovery and Resilience Facility (including REPowerEU chapters if relevant)  [Insert Text; indicatively between 150-200 words] | | |
| *The following point is only visible if “Preparation, implementation amendment and revision of Recovery and Resilience Plans under the Recovery and Resilience Facility (including REPowerEU chapters if relevant) is selected:* | | |
| **3.2 \*** | **Is there a direct link to the RRP (e.g., direct contribution to the implementation of a reform / investment in the RRP)?** | |
| **☐** | Yes, there is a direct link | |
| **☐** | No, there is only an indirect link | |
| *The following point is only visible if the user has selected “Yes, there is a direct link” in point 3.2* | | |
| **3.2.1** | **Please define for which reform/investment of the RRP this request has a direct link to and the deadline for its implementation according to the Operational Agreements and/or Annex to CID (add FENIX reference)** | |
| [Insert Text] | | |
| *The following point is only visible if the user has selected “No, there is only an indirect link” in point 3.2* | | |
| **3.2.2** | **Please describe the indirect link of the requested support to the RRP or particular reform(s)/ investment(s) contained in the RRP.** | |
| [Insert Text] | | |

# SECTION 4 – AGREEMENT TO COMMUNICATION

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| **4** | **AGREEMENT TO COMMUNICATION ACTIVITIES BY BOTH THE COORDINATING AUTHORITY(-IES) AND THE BENEFICIARY AUTHORITY(-IES)** |
| *DG REFORM may engage in communication activities to ensure the visibility of EU funding for support measures funded under the Technical Support Instrument. Such communications activities may include, but are not limited to, press releases, publication on the Reform support website, or the publication on the @EU\_reforms tweeter account.* | |
| **4.1 \*** | **Do you agree that the Commission's communication activities may indicate that your entity has submitted this technical support request, as well as the area of the request? \*** |
| **☐** | Yes |
| **☐** | No |
| **4.2 \*** | **Should this request be selected, do you agree that the Commission communicates about the support measures?** |
| **☐** | Yes |
| **☐** | No |
| *The following point is only visible if you select “No” in point 4.1 or 4.2* | |
| **4.2.1 \*** | **In case you object to the communication on a support measure, please provide a short justification why you object.** |
| [Insert Text; between 50-100 words] | |
| **4.2.2 \*** | **I consent that my personal data will be processed to invite me to future meetings or events that the Commission may organise** |
| **☐** | Yes |
| **☐** | No |

**DISCLAMERS**

Please see the disclaimers [here](#_DISCLAIMERS). In order to “send for review” your request in the platform, you must click and confirm that you “read and understood the disclaimer”.



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# CHECK (only for coordinating authorities before submission)

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| **Priority of the request** | Click or tap here to enter text. |
| **Date of submission** | Click or tap to enter a date. |

# DISCLAIMERS

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| DISCLAIMERS:  Please note that the template request for support is fully subject to the principles governing the TSI Regulation and Regulation (EU) 2018/1046 on the financial rules applicable to the General Budget of the Union. In compliance with the principle of no double funding, the recipient (beneficiary) national authority shall immediately inform the European Commission of other related on-going actions financed by the budget of the European Union. In no circumstances, shall the European Commission finance the same costs twice. |
| By submitting this request, the Member State accepts that, should the request for support be selected for funding under the TSI, the Member State will confirm to the Commission that there is no overlap between the request selected under the TSI and concrete actions funded under other EU instruments and that double funding is not present for this selected request. |
| Please note that the Commission shall establish a single online public repository through which it may, subject to applicable rules and on the basis of consultation with the Member States concerned, make available final studies or reports produced as part of eligible actions set out in the TSI Regulation. Where justified, the Member States concerned may request that the Commission does not disclose such documents without their prior agreement. |
| In accordance with the Financial Regulation, Regulation (EU, Euratom) No 883/2013 and Council Regulations (EC, Euratom) No 2988/95 (10), (Euratom, EC) No 2185/96 (11) and (EU) 2017/1939, the financial interests of the Union are to be protected by means of proportionate measures, including measures relating to the prevention, detection, correction and investigation of irregularities, including fraud, to the recovery of funds lost, wrongly paid or incorrectly used, and, where appropriate, to the imposition of administrative penalties. In accordance with the Financial Regulation, any person or entity receiving Union funds is to fully cooperate in the protection of the financial interests of the Union, grant the necessary rights and access to the Commission, OLAF, the Court of Auditors, and, in respect of those Member States participating in enhanced cooperation pursuant to Regulation (EU) 2017/1939, the EPPO, and ensure that any third parties involved in the implementation of Union funds grant equivalent rights.  The Member States shall counter fraud and any other illegal activities affecting the financial interests of the Union (Article 325(1) TFEU). Member States shall take the same measures to counter fraud affecting the financial interests of the Union as they take to counter fraud affecting their own financial interests (Article 325(2) TFEU). It is of paramount importance that the providers/implementing partners of support have an equivalent stand against fraud and any other illegal activities affecting the financial interests of the Union. |
| It is to be noted that the support provided is intended to assist the Member State in its efforts to identify suitable investments and reforms [and to develop action plans]. The Member State remains fully responsible for such investments and reforms [and action plans], including their implementation. The provision of the technical support does not commit the Commission in any way to further support, whether financial or otherwise. |
| For the requests linked with the RRPs: The provision of the technical support under the TSI is without prejudice to the responsibility of Member States in relation to the fulfilment of relevant milestones and targets of the RRP and is without prejudice to the assessment that the Commission carries out in relation to the Member State’s RRP or any request for payment. |
| DG REFORM monitors the implementation of the Technical Support Instrument based on a performance reporting system for which data and results are collected in an efficient, effective and timely manner and, where relevant and feasible, in a gender-disaggregated form. To that end, proportionate reporting requirements are imposed on recipients of Union funding. As foreseen in the TSI Regulation, monitoring activities include, but are not limited to, the TSI mid-term and ex-post evaluations. Should this request be selected, the information provided therein may be used for evaluation purposes. |

1. () Regulation (EU) 2021/240 of the European Parliament and of the Council of 10 February 2021 establishing a Technical Support Instrument, OJ L 57, 18.2.2021, p. 1–16. [↑](#footnote-ref-2)
2. **Should a Member State wish to submit a request for special measures under urgency (Article 12(7) of the TSI Regulation), it should contact DG REFORM at** [**REFORM-TSI@ec.europa.eu**](mailto:REFORM-TSI@ec.europa.eu) **for the relevant template. Please note that** the request for special measures under urgency should be filled in **only if** there are **serious grounds of urgency requiring an immediate response**. The special measures that may be provided under urgency will only be interim support (for a maximum of six months), and could be replaced by support measures that are to be provided under normal circumstances according to the procedure of annual calls under the TSI Regulation. If the Member State concerned wishes to continue receiving support under the TSI, after the special measures expire, the standard request will need to be submitted according to Article 9 of the TSI Regulation. [↑](#endnote-ref-2)