



EUROPEAN COMMISSION

## VACANCY NOTICE FOR A POST OF SECONDED NATIONAL EXPERT

DG – Directorate – Unit	TAXUD – C.3 - Behavioural Taxation and Other Indirect Taxes
Post number in sysper:	426111
Contact person:	David BOUBLIL
Provisional starting date:	1st quarter 2026
Initial duration:	2 years
Place of secondment:	<input checked="" type="checkbox"/> Brussels <input type="checkbox"/> Luxemburg <input type="checkbox"/> Other: <a href="#">Click or tap here to enter text.</a>
Type of secondment	<input checked="" type="radio"/> With allowances <input type="radio"/> Cost-free
This vacancy notice is open to:	
<input checked="" type="radio"/> EU Member States as well as <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"/> The following third countries: .... <input type="checkbox"/> The following intergovernmental organisations: ... <input type="radio"/> EFTA-EEA In-Kind agreement (Iceland, Liechtenstein, Norway)	
Deadline for applications	<input checked="" type="radio"/> 2 months <input type="radio"/> 1 month Latest application date: 27-10-2025

### Entity Presentation (We are)

The Directorate General for Taxation & Customs Union's (DG TAXUD) mission is to promote fair and sustainable policies that generate revenue for the EU and its Member States and ensure that EU citizens and businesses benefit from global trade and a safe and secure Single Market protected at its borders.

Within DG TAXUD, Directorate C is developing an overall policy in the area of indirect taxation, including financial sector taxation as well as environmental, transport and energy taxation, VAT, excise duties, behavioural taxes and tax administration. It is also responsible for developing and implementing the Carbon border adjustment mechanism and tax initiatives included in the European Green Deal.

Unit TAXUD.C.3 "Behavioural taxation and other indirect taxes" is in charge of developing and coordinating policies in the area of taxes pursuing other objectives than raising revenue such as, for example, promoting public health, while ensuring their smooth operation at EU level.

The Mission of TAXUD C3 is to ensure the smooth functioning of the EU harmonized excise system (EMCS, horizontal excise legislation), to contribute to EU tax policy development and co-ordination of indirect tax matters (other than VAT and green taxation) such as taxation of tobacco products and alcoholic beverages, by developing and following up EU legislation and other appropriate initiatives in the field of indirect taxation in line with the Treaty objectives and in particular with the needs of the Internal Market and Health Union, as well the fight against fiscal fraud. This concerns notably issues of development, interpretation, and application of the EU excise system but also other non-harmonised indirect taxes, in particular behavioural health taxes. This involves, in the field described above, the management of infringement procedures and legal disputes before the Court of Justice including references for a preliminary ruling, the management of complaints as well as of petitions submitted to the European Parliament including the preparation of replies to parliamentary questions and to the letters of European citizens and operators, and the provision of legal support to the indirect tax units within Directorate C and opinions on state aid cases.

### **Job Presentation (We propose)**

Advise, assist and contribute to project management, policy and legal analysis and related legislative proposals in the area of excise duties, in particular as regards the rules and procedures for movements of excise goods, including the underlying IT systems. Prepare draft working papers, briefings, speeches and other material, inter alia for working groups, committees etc. Analyse relevant policy options in the field of excise duties and behavioural taxes, both developing indirect tax policies and for determining the indirect tax policy component of more comprehensive policy strategies and initiatives.

Follow up the implementation and application of EU legislation in the field of excise duties and behavioural taxes.

Reply to questions from operators, national administrations, and Commission services on the interpretation of existing EU excise legislation.

The job entails continuous contacts with other Commission services, other EU institutions and Member States as well as with business groups, academics and other interested parties.

### **Jobholder Profile (We look for)**

At least 5 years of professional experience, including 3 years' work experience in the indirect tax area (VAT/Excise duties and movements of excise goods/ health or other behavioural taxes) and solid economic or legal background. Experience with public health control policies and behavioral taxation economics would be an asset. Knowledge of the

Excise General Arrangements Directive and understanding of tobacco, alcohol, sugar sweetened beverages taxation and will be a plus. A knowledge of non-harmonised indirect taxes would also be an advantage. Knowledge of EMCS would be an asset.

Experience in drafting legislation, consultation or policy documents, studies and reports in the above mentioned areas.

Experience in evaluating policies and assessing their impacts. Experience in managing external contractors is an asset.

Good analytical and drafting skills are required. Ability to handle complex information, present it in a synthetic manner and propose solutions is an asset. Professional knowledge of English, satisfactory knowledge of another EU language.

### **Eligibility criteria**

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).

Under the terms of the SNE Decision, you need to comply with the following eligibility criteria at **the starting date** of the secondment:

- **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:** having worked for at least one full year (12 months) with your current employer on a permanent or contract basis.
- **Employer:** must be a national, regional or local administration or an intergovernmental public organisation (IGO); exceptionally and following a specific derogation, the Commission may accept applications where your employer is a public sector body (e.g., an agency or regulatory institute), university or independent research institute.
- **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. If you come from a third country, you must produce evidence of a thorough knowledge of the EU language necessary for the performance of his duties.

### **Conditions of secondment**

During the full duration of your secondment, you must remain employed and remunerated by your employer and covered by your (national) social security system.

You shall exercise your duties within the Commission under the conditions as set out by aforementioned SNE Decision and be subject to the rules on confidentiality, loyalty and absence of conflict of interest as defined therein.

In case the position is published with allowances, these can only be granted when you fulfil the conditions provided for in Article 17 of the SNE decision.

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](#)). It is up to you to launch the vetting procedure before getting the secondment confirmation.

### **Submission of applications and selection procedure**

If you are interested, please follow the instructions given by your employer on how to apply.

The European Commission **only accepts applications which have been submitted through the Permanent Representation / Diplomatic Mission to the EU of your country, the EFTA Secretariat or through the channel(s) it has specifically agreed to**. Applications received directly from you or your employer will not be taken into consideration.

You should draft your CV in English, French or German using the **Europass CV format** ([Create your Europass CV | Europass](#)). It must mention your nationality.

Please do not 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.

### **Processing of personal data**

The Commission will ensure that candidates' personal data are processed as required by Regulation (EU) 2018/1725 of the European Parliament and of the Council <sup>(1)</sup>. This applies in particular to the confidentiality and security of such data. Before applying, please read the attached privacy statement.

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<sup>(1)</sup> Regulation (EU) 2018/1725 of the European Parliament and of the Council of 23 October 2018 on the protection of natural persons with regard to the processing of personal data by the Union institutions, bodies, offices and agencies and on the free movement of such data, and repealing Regulation (EC) No 45/2001 and Decision No 1247/2002/EC (OJ L 295, 21.11.2018, p. 39)