

**VACANCY NOTICE FOR A POST OF SECONDED NATIONAL EXPERT**

DG – Directorate – Unit	COMP-H-5
Post number in sysper:	425819
Contact person:	Harold NYSENS
Provisional starting date:	3rd quarter 2024
Initial duration:	1 years
Place of secondment:	<input checked="" type="checkbox"/> Brussels <input type="checkbox"/> Luxemburg <input type="checkbox"/> Other: ...
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

**Entity Presentation (We are)**

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 essence, 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 investigating state measures facilitating aggressive tax planning by big multinationals. These involve typically tax rulings (as for example in the case of Apple) and tax schemes, such as the Belgian excess profit system.

The work of the unit consists of a mix of such own initiative investigations 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 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).

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

We offer a position as case handler. His/her main task will be to carry out the tax assessment of state measures of fiscal nature 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.

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

We look for an enthusiastic and highly motivated case handler with a background in (competition) law, taxation, economics and/or accounting, with professional experience in fiscal matters and/or State aid. Experience linked to international corporate taxation is appreciated but not required. Also professional qualifications linked to these areas (e.g. CFA, ACCA etc.) would be an asset. English is the main language used in the unit: very good drafting skills in English are required. Good knowledge of other Union languages is an advantage.

## **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.

---

<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)