

## **TECHNICAL SPECIFICATIONS (EEA/AIA/003/99)**

### **Support of the EEA expert group on Guidelines and State of the Environment Reporting, 2000**

#### **1. Introduction**

##### ***1.1 Background***

The European Environment Agency (EEA) is responsible for preparing regular State of the Environment (SoE) reports at the European level, targeted at the European Commission, the European Parliament and the relevant ministries in the Member States. To execute this task most efficiently, the Agency is continuously looking for ways to streamline the European reporting process.

In 1998, under the 'Guidelines for reporting' programme, the EEA produced a "checklist for State of the Environment reporters" providing a summary of all aspects of compiling a State of the Environment Report. In addition, an overview of issues treated in European SoE reports and an overview of the institutional organisation of the various steps in report compilation have been made. While in 1998 the focus was on documenting current practices in the various countries, which is important to increase the understanding of the situation in the countries and to pass on experiences, the work during 1999 developed in a more forward-looking direction. In 1999 an inventory has been made of questions answered by a selection of State of the Environment Reports in Europe. It is supposed that discussing and agreeing on a number of common questions will be a good tool to achieve more harmonisation of State of the Environment reporting in Europe. This activity and the discussion needs to be finalised in the year 2000.

##### ***1.2 Organisation***

The aim of the European Environment Agency to arrive at the required harmonisation of state of the environment reporting is not to issue strict guidelines, but to work together with the member countries to develop common frameworks. An important instrument in this process is a group of national experts in SoE reporting established by the EEA. This group, called the "EEA Expert Group on Guidelines and Reporting", helps the Agency to identify common requirements and to develop products. Overviews of current practices and meetings to discuss the issues concerned are stepping stones to common frameworks and "guidelines". The group consists of experts from the 18 EEA member countries and from the 13 countries participating in the PHARE programme. Internet technologies and the WWW are playing an increasing role in document-sharing and communication.

The next meeting of the Expert Group will be held in October 1999 where the discussion on "questions (to be) answered by SoE reports" will be continued and where some priorities for work in the coming period will be indicated. The outcome of this meeting may influence the precise description of tasks under the contract.

## 2. Purpose and contents of the contract

The aim of the contract is to provide support to the process of harmonising SoE reporting for a period of one year.

The following concrete tasks must be executed:

1. To develop existing overviews of questions answered by state of the environment reports into a concise manual.

*During the autumn of 1999 a list of questions answered by current national State of the Environment Reports will be discussed in the expert group on Guidelines and Reporting. The questions are ordered by environmental problem or issue, and are mainly based on interpreting a selection of available State of the Environment reports. Currently the list includes around 1300 questions, which is far too much to be useful. Currently a selection and re-ordering is being made, which will lead to a list of around 300 questions. The discussion will probably lead to a further selection and refinement of these questions in the direction of 'questions that should be answered by State of the Environment reports'. The difference with the initial list being a refinement in the phrasing of the questions, like for instance refining the question : 'how are emissions of SO<sub>2</sub> developing'? into 'how are emissions of SO<sub>2</sub> developing in relation to national emission ceilings according to the proposal for a National Emissions Ceilings Directive for the EU', or to give another example, the question 'how much glass is recycled' could be turned into a question on development of recycling in relation with the estimated growth in glass consumption.*

*The task of the consultant will be to further process the conclusions of the discussions in the Expert group on guidelines and reporting into a final list of questions. It will most probably come down to rephrasing questions, selecting questions, re-ordering the information and providing introduction to each of the issues dealt with based on existing literature and the experiences of the consultants. The end result should be a concise and accessible report to be used by all countries in Europe (east and west, north and south) for designing SoE reports.*

*Internet facilities, together with other means, can be used to organise consultations on the evolving product with the members of the Expert Group on Guidelines and Reporting.*

2. To write papers/execute studies on topics of special interest of the Expert Group, such as 'measuring the effectiveness of SoE reports', or 'the scale issue in presenting environmental indicators'.

*In each meeting of the Expert group specific topics are discussed that represent pressing problems in SoE reporting. Sometimes the discussion is based on contributions by member countries, in other occasions the preparation is done by the EEA with support of consultants. Topics for discussions in 2000 cannot yet be foreseen, but the consultant should be able to write short(5-10 page) documents, based on own experiences, together with information from members states and specifically from members of the Expert group on topics in the field of State of the Environment reporting, Environmental Indicators, Environment statistics.*

3. To update the EEA overview of issues covered by European State of the Environment reports

*An overview of the contents of European State of the Environment reports (SERIS) is currently available on the EEA homepage: <http://www.eea.eu.int/frdb.htm>. Although the system can be updated by the countries themselves, the system needs in reality some extra work by the EEA to keep it up to date. The consultant will have to update the inventory with the European SoE reports appearing at the end of 1999 and in 2000. A copy of these reports will be provided to the consultant by the EEA. The task involves the analysis of the reports, which can be in various European languages, the translation of chapter headings, the completion of tables summarising the report contents in spreadsheet format (which can be downloaded from the page with the country overview of available reports) and the transformation of these in html files, for which procedures already exist. Some basic knowledge of html is however needed. In addition, the consultant maybe asked to update some of the other files, when for instance addresses or link pages have to be changed.*

4. To organise two meetings of the expert group on guidelines and reporting in 2000, to discuss, among others, the results of the studies and to report on these meetings.  
*The precise content of the meetings will be determined in discussions with the Expert Group. The organisation includes the basic secretarial work connected with the organisation of the meetings (invitations, contacting speakers, participants lists, etc). All meeting costs will be covered by the EEA and the PHARE programme*
5. Finally, a fifth task will be to report on the meetings:  
*This should be in the form of a concise report on the discussions and main outcomes of the meetings.*

### **Location of work**

The work can be executed from the contractor's offices, with regular contacts with the EEA Project Manager responsible for the 'guidelines' programme. Apart from the two meetings, three visits to the EEA in Copenhagen or to another country in Europe should be counted on.

### **Time schedule**

The work should start within three weeks of signing the contract and be executed in discussion with the respective Project Manager over a period of one year. The total time needed for the various activities is estimated at **six** person-months (of 20 working days).

## **3. Reports and documents to be submitted**

The consultant should submit the following reports:

- a report on "*Questions to be answered by SoE reports: an European overview*";
- papers for the expert group meeting as requested and discussed with the project manager;
- reports of the meetings of the Expert Group on Guidelines and Reporting.

All reports should be made available to the Agency in 50 paper copies (simple format) and on floppy disk (preferably in Word or WordPerfect format). If databases are developed during the project they should be delivered on floppy disk in a format compatible with Microsoft Excel or Access.

- electronically the updated files for the SERIS system need to be submitted, which includes the country xls files and the new or updated HTML files.

#### 4. Payment

- 30% within 60 days of signing of the contract;
- 40% within 60 days of acceptance of draft report;
- the balance within 60 days of acceptance.

5. In drawing up the bid, the tenderer should bear in mind the provisions of the **standard contract** attached to this invitation to tender (Annex I).

#### 6. The tender must include:

- all the information and documents required by the authorising department for the appraisal of tender, on the basis of the selection criteria set out in point 9 and the award criteria in point 10;
- the price in accordance with point 7.

#### 7. Prices

Prices must be quoted in Euro using the conversion rates published in the C series of the Official Journal of the European Communities valid on the day the notice of invitation to tender was published.

Tenderers must note that:

- prices must be fixed amounts;
- estimated travel and subsistence expenses must be indicated separately.

The estimate of costs should be based on Annexes I/III/IV of these specifications and include any travel required to meet representatives of the Agency. In any event it should include the maximum amount of travel and subsistence expenses payable for the services provided. (Travel and subsistence expenses will not be taken into account when deciding who to award the contract to.)

8. Tenders from **consortiums** of firms or groups of service providers, contractors or suppliers must specify the role, qualifications and experience of each member or group.

## 9. Selection criteria

Tenderers must provide evidence of their professional and technical qualifications by means of the following documentation:

- an identification sheet (name or business name, legal status, contact person, etc.). Please use Annex IV;
- where applicable, references of the inscription in the VAT-register;
- where applicable, references of the inscription in the trade register;
- a statement of experience/expertise (particularly at European level) plus CVs of key personnel;
- information of the key personnel's working languages and those in which they are able to submit reports;
- a work plan showing the time schedule and the expected number of weeks of effort;
- a breakdown of expected costs.

## 10. Contract awarding criteria

Contract will be awarded to the tenderer whose offer is the most advantageous taking into account of:

- experience in state of the environment reporting
- knowledge of environment statistics on an international level
- understanding of the issues and processes involved in state of the environment reporting as demonstrated by the work plan
- experience in organising consultation processes at the European level
- the practicality of the work plan proposed
- proven track record in timely delivery of high-quality work in similar areas
- price and quality.

### Encl.

- Annex 1: Standard service contract form
- Annex 2: Identification sheet
- Annex 3: General terms and conditions applicable to contracts awarded by the EEA
- Annex 4: Reimbursement of travel expenses

**SERVICE CONTRACT**

**CONTRACT REF No. XXXX/BXXXX.EEA.XXXX**

**The European Environment Agency**, hereinafter called “the Agency”, which, for the purposes of the signature of this contract is represented by Mr. Domingo JIMENEZ-BELTRAN, Executive Director of the Agency

on the one part

and

whose official address is:

VAT Nr :

represented by

hereinafter referred to as "the contractor"

of the other part

have agreed as follows :

Article 1 - Subject

In the framework of this contract, the contractor hereby undertakes, subject to the conditions laid down in this contract and the annexes thereto, which form an integral part thereof, to perform the following tasks :

- 

The programme of work is set out in Annex I which, with the other annexes, forms an integral part of the contract.

Article 2 - Duration

This contract will take effect from the date of signature and will end \_\_\_\_\_ months after the date of signature of the contract.

The task entrusted to the contractor shall be completed at the latest \_\_\_\_\_ months after the date of signature of this contract.

Article 3 - Financial dispositions

1. In consideration of the services performed under this contract, the Agency shall pay to the contractor a maximum amount of **ECU** \_\_\_\_\_ , **VAT xxcluded**.

It is agreed that the said amount shall cover all expenditure incurred by the contractor in the performance of this contract, including a maximum amount of **ECU** \_\_\_\_\_ for travelling expenses.

Article 4 - Payment conditions

1. In derogation from article 10, paragraph 2 of the General Conditions applicable to contracts awarded by the European Environment Agency, this amount will be paid as follows:

|             |  |
|-------------|--|
| <b>FEES</b> | <b>ECU</b>   |
| <b>ECU</b>  | payable within 60 days after presentation of an invoice, following the signature of the contract <b>(30%)</b> .                |
| <b>ECU</b>  | payable within 60 days after presentation of an invoice, and acceptance by the Agency of the 1st Interim report <b>(40%)</b> . |
| <b>ECU</b>  | payable within 60 days after presentation of an invoice, and acceptance by the Agency of the Final report <b>(30%)</b> .       |

|                                    |  |
|------------------------------------|--|
| <b>TRAVEL EXPENSES<sup>1</sup></b> | <b>ECU (MAXIMUM)</b>   |
| <b>ECU</b>                         | payable within 60 days after presentation of one or several invoices with all supporting documents. <ul style="list-style-type: none"><li>• Reimbursements will be made in accordance with Annex IV of this contract (Reimbursement of travelling expenses).</li><li>• Invoices for travelling expenses must be issued at the latest within two months after the expenses were incurred.</li></ul> |

2. Payments shall be made within 60 days of receipt of the invoice and shall be deemed to have been made on the date on which they are debited to the Agency's account. All payments will be done upon presentation of an invoice.

The Agency may, however, after giving notice to the Contractor, defer payment if the services covered by the request for payment are contested by the Agency or if the vouchers in support of the invoice are incomplete. Where payment is so deferred, the Agency shall not be liable to pay interest or indemnities of any kind.

All requests for payment and any complaints shall be sent to the following address :

The European Environment Agency  
To the attention of: The Budget and Finance Department  
Kongens Nytorv 6  
DK - 1050 Copenhagen

The Agency shall be bound to comply with payment periods only if requests for payment are presented at the above address.

3. The payments shall be made to account no.

in the name of

with

bank identification code (BIC code):

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<sup>1</sup> Only applicable if travel expenses have been incurred



Article 5 - General conditions and applicable law

1. This contract shall be governed by the General terms and conditions applicable to contracts awarded by the European Environment Agency as laid down in Annex III to this contract, which the contractor hereby declares to have read and agreed to.
2. This contract shall be subject to Danish law.
3. The Agency and such persons whom are authorised for this purpose by the Executive Director shall be entitled to carry out audits and controls, have access to all books, documents, papers, records and files kept by the Contractor relating to expenditure incurred in performing the contract during the contractual period and for a period of five years after such period.

Article 6 - Non-performance or delayed performance

1. Of any of the obligations arising from this contract, and regardless of the consequences provided for under the law applicable thereto, the beneficiary shall forthwith inform the Agency, with the relevant details, of any event that is liable to prejudice or delay the performance of this contract. The parties concerned shall agree together on the measures to be taken.
2. If no agreement can be reached concerning the delayed performance or/and the non-performance by the beneficiary the Agency may automatically terminate the contract without recourse to any legal proceedings, where no action is taken by the beneficiary within one month of receiving formal notice by registered letter.
3. Furthermore, without prejudice to such termination, the Agency may require reimbursement of all or a part of the amounts paid, having regard to the nature and the scale of the work carried out, before the date of termination of the contract, as well as the interest incurred on overdue payments at the rate in force on the exchange market in the country of the beneficiary or failing that, in Denmark, for three month's deposits in ecus, starting the day when the amounts to be reimbursed were received by the beneficiary. The amount due shall be notified to the contractor by registered mail and reimbursed to the Agency within two months of the notification, failing which the rate of interest on the amounts to be reimbursed shall be raised by 2 % points.

Article 7 - Jurisdiction

Any dispute between the Agency and the contractor or any claim by one party against the other under this contract which cannot be settled by the contracting parties out of court, shall be brought before the Copenhagen courts.

Article 8 - Administrative provisions

1. Any amendment to this contract, the annexes thereto or the general terms and conditions applicable to contracts awarded by the European Environment Agency shall be the subject to a supplementary written agreement on the same terms as the contract; a verbal agreement shall not be binding on the contracting parties.
2. The reference number indicated on the first page of this contract as well as the subject of the contract mentioned in article 1 must be mentioned in all relevant reports. For all letters and financial documents with reference to the performance of this contract, only the reference number is compulsory.
3. Any communication with reference to the performance of this contract shall be in written form and shall be sent to the following address :

For the Agency:

EUROPEAN ENVIRONMENT AGENCY

For administrative and financial matters to the attention of :

The Budget and the Finance Department

For technical aspects only, to the attention of :

Kongens Nytorv 6  
DK - 1050 Copenhagen K

For the contractor, to the attention of :

### Article 9 - Tax

1. The Agency shall, in respect of its financial interest in the contract, be exempt from duties, levies and taxes, including value added tax, pursuant to Article 3 and 4 of the Protocol on the Privileges and Immunities of the European Communities and to the Headquarters Agreement between the European Environment Agency and the Government of Denmark of 17 August 1995.
2. The contractor **is/is not** subject to VAT The VAT number of the contractor is XXX.
3. The VAT number of the European Environment Agency is: **DK 18 13 98 39**.

For the purposes of the application of Article 3 and 4 of the said Protocol, the Contractor shall comply with instructions of the Agency.

### Article 10 - Annexes

1. The following are annexes to this contract:

**Annex I**            Technical annex

**Annex II**           Reports and documents

**Annex III** General terms and conditions applicable to contracts awarded by the European Environment Agency.

**Annex IV**           Reimbursement of travelling expenses<sup>2</sup>

**Annex V**           VAT exemption form

2. In case of conflict between dispositions of the annexes and those of the contract, dispositions of the contract will prevail.

Done at Copenhagen on  
in three copies, in the English language.

For the contractor:

For the Agency:

D. JIMENEZ-BELTRAN  
Executive Director

**ANNEX II**

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<sup>2</sup> Only applicable if travel expenses have been incurred

**INFORMATION REQUIRED FOR CONSULTING TASKS (per task)**

Reference number: \_\_\_\_\_

Company name: \_\_\_\_\_

Address: \_\_\_\_\_  
\_\_\_\_\_

Telephone/fax: \_\_\_\_\_

Director: \_\_\_\_\_

Consultant(s): \_\_\_\_\_

VAT N°: \_\_\_\_\_

Bank details (address, \_\_\_\_\_  
account no and BIC  
code: \_\_\_\_\_

Stamp and signature: \_\_\_\_\_

**GENERAL TERMS & CONDITIONS APPLICABLE TO CONTRACTS AWARDED  
BY THE EUROPEAN ENVIRONMENT AGENCY**

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**Article 1 - Performance of the contract**

- (1) The contract shall be performed in such a way as to exclude the possibility of the Contractor or his staff supplying services under conditions identical to those governing the supply of services by a member of the European Environment Agency's staff. The Contractor and his staff may not be members of the European Environment Agency's staff.

**Article 2 - Secondary obligations of the Contractors**

- (1) The Contractor to the European Environment Agency undertakes to perform the tasks assigned to him according to the highest professional standards. In performance of the contract, the Contractor is required, depending on the circumstances, to use only his own highly qualified, professional staff.
- (2) The Contractor to the European Environment Agency undertakes to provide the Agency with any information it may request for the management of the contract. If the Contractor is a natural person, he shall be required to provide proof of his status either as a self-employed person or an employee for the duration of the contract. To this end, he shall provide the Agency with information about his occupation.
- (3) In the event of termination of the contract for one of the reasons referred to in Article 7 of these terms and conditions, the Contractor to the European Environment Agency shall undertake to send the Agency all information and documents in his possession on the tasks assigned to him.

**Article 3 - Confidentiality**

- (1) The Contractor undertakes not to make use of and not to divulge to third parties any facts, information, knowledge, documents or other matters communicated to him or brought to his attention during the performance of the contract or any matter arising therefrom. He shall continue to be bound by this undertaking after the expiry of the contract.
- (2) If the Contractor uses his own staff in the performance of the contract, he shall obtain from each staff member a written undertaking that they will respect the confidentiality of any information brought to their attention during the performance of the work and that they will not divulge to third parties or use for their own benefit or that of any third party any document or information not available publicly, even after completion of their assignment. A copy of the undertaking shall be sent to the European Environment Agency.

#### **Article 4 - Permits and licences**

- (1) The Contractor shall be solely responsible for taking the necessary steps to obtain any permit or licence required for the performance of the contract under the laws and regulations in force at the place where the tasks assigned to the Contractor are to be performed.
- (2) The European Environment Agency may terminate the contract without notice if the Contractor is unable, through his own fault, to obtain any permit or licence required for the performance of the contract.

#### **Article 5 - Spread of risk**

- (1) The Contractor shall not be entitled to payment if he is prevented by force majeure from performing the tasks assigned to him. Part performance only of any such task shall result in part payment. Provided it is specified in the contract, the above provisions shall not affect the Contractor's entitlement to reimbursement of travel and subsistence expenses and of costs for the shipment of equipment incurred in the performance of the contract.

#### **Article 6 - Liability of the contracting parties**

- (1) The European Environment Agency may not under any circumstances or for any reason whatsoever be held liable for damage sustained by the Contractor himself or by his staff during the performance of the contract. The European Environment Agency shall not accept any claim for compensation or repairs in respect of such damage.
- (2) Except in case of force majeure, the Contractor shall be required to indemnify the European Environment Agency for any damage they may sustain during the performance, poor or otherwise, of the contract.

#### **Article 7 - Termination of contract**

- (1) Each contracting party may, of his own volition and without being required to pay compensation, terminate the contract by serving formal notice two months in advance. If the contract is terminated by the European Environment Agency, the Contractor shall be entitled to payment for the part performance of the contract only.
- (2) In the event of a serious failure by the Contractor to the European Environment Agency, duly noted by the European Environment Agency, to fulfil his obligations under the contract, the contract may be terminated at any time by registered letter without formal notice or payment of any compensation whatsoever by the European Environment Agency. This provision shall not affect the application of Article 6(2) of these General Terms & Conditions.

**Article 8 - Termination of the contract and services to third parties**

- (1) The Contractor to the European Environment Agency shall not, without the prior and explicit approval of the European Environment Agency, assign the rights and obligations arising out of the contract in whole or in part or sub-contract any part of the contract to third parties.
- (2) Even where the European Environment Agency authorises the Contractor to sub-contract part or all of the work to third parties, he shall nonetheless remain bound by his obligations to the European Environment Agency under the contract.
- (3) Save where the European Environment Agency expressly authorises an exception, the Contractor shall be required to include in any sub-contracts for all or part of the work such provisions as enable the European Environment Agency to enjoy the same rights and guarantees in relation to the sub-contractors as it enjoys in relation to the Contractor himself.

**Article 9 - Ownership**

- (1) Any result or patent obtained by the Contractor in the performance of the contract shall belong to the European Environment Agency which may use them as it sees fit.
- (2) Copyright and any other rights of ownership in respect of manuscripts or parts thereof shall belong exclusively to the European Environment Agency except where copyright or other property rights already exist.
- (3) On the date of acceptance of the manuscripts and subject solely to the exception referred to in paragraph (2) above, all rights in respect of manuscripts, including amongst others the right to use, print, publish and sell all or part thereof in any manner and in any language whatsoever, shall be acquired by the European Environment Agency which may transfer all or part of such rights to third parties on its own terms.
- (4) The Contractor shall specify any parts of manuscripts, including illustrations, maps and graphs, in which copyright or any other right of ownership already exists and hereby affirms that he has obtained permission to use such parts from the titular holder(s) of such rights or from his or their legal representatives. Any cost for which the Contractor may become liable for such permission shall be paid by him. Save as otherwise provided for in paragraph (2), the Contractor hereby affirms that he is entitled to transfer the copyright or other rights of ownership in respect of the subject matter of the manuscript.
- (5) The European Environment Agency shall not be required to publish manuscripts or documents supplied in the performance of the contract. If it is decided not to publish the manuscripts or documents supplied, the Contractor shall not have them published elsewhere without the written approval of the European Environment Agency.

### **Article 10 - Methods of payment**

- (1) Payments shall be made in ECU.
- (2) At the request of the Contractor, the Agency may pay him an advance equal to 30% of the amount due on completion of the contract. In addition to the requirement of the second paragraph of Article 45 of the Financial Regulation applicable to the Budget of the European Environment Agency, payment of the advance may be made conditional upon the furnishing by the Contractor of proof that he has lodged a deposit equal to the amount of the advance. The advance shall be deducted from subsequent payments in such a manner that it is fully recovered on exhaustion of the funds provided for such payments.
- (3) In the event of termination of the contract under Article 7 of these General Terms & Conditions, no payment shall be due except for services actually rendered up to the date of termination. In such an event, the amount due shall be calculated after deducting any payments already made. If the payments made prior to termination exceed the sum finally due, the additional amount shall be repaid by the Contractor to the European Environment Agency within 60 days of receipt of a request for repayment. If payment is not made within this period, the sum owed by the Contractor shall start to bear interest at the ECU rate applied by the European Monetary Co-operation Fund on the last day of the period allowed for repayment, as published in the C series of the Official Journal.
- (4) Reimbursable travel and subsistence expenses shall be paid, where appropriate, on production of supporting documents including receipts, used tickets and boarding pass.
- (5) Payments shall be made within 60 days of the due date.
- (6) The Contractor, whose registered office or place of abode shall be situated within the territory of one of the Member States of the European Environment Agency, shall be required to name a bank within the territory of his country of domicile for the payment of the sums due to him under the contract.

### **Article 11 - Provisions relating to taxation**

- (1) If the tax laws to which he is subject require the Contractor to pay VAT on fees received under the contract, the amount of VAT shall be included in the sums paid by the Environment Agency in return for services rendered.
- (2) The Contractor shall be responsible for complying with the national tax laws applicable to him in respect of revenue received under the contract with the European Environment Agency.



(3) Tax laws:

For Belgium

Direct exemption for transactions of 5.000 Bfr or more. The invoices shall be marked "*Exemption from VAT, Article 42, Paragraph 3.3 of the Code, Circular No. 2/1978*".

For the Grand Duchy of Luxembourg

Services rendered in the Grand Duchy of Luxembourg for 10.000 Flux or more for official purposes of the European Environment Agency shall be granted exemption from Value Added Tax. The invoices shall be marked "*Articles 8 and 9 of the Regulation of the Grand Duchy of 19 December 1969, Article 47 of the law of 5 August 1969 (Recueil de Législation A - No. 66 of 24 December 1969)*".

For the Netherlands

Services rendered in the Netherlands for official purposes of the European Environment Agency shall be zero rated (cf. *Resolution of 14 March 1969 No. 69/1649 - Wet op de Omzetbelasting 1968*).

For Italy

Services rendered in Italy for 100.000 Lires or more inclusive of tax for official purposes of the European Environment Agency shall benefit from direct exemption. The invoices shall be marked "*Decrees of the President of the Republic No. 687 of 23 December 1974 - Italian Official Journal No. 338 of 28 December 1974 - and No. 288 of 2 July 1975 - Italian Official Journal No. 183 of 11 July 1975*".

For France

Services as referred to in Article 259B of the "Code général des Impôts" rendered outside France for official purposes of the European Environment Agency shall be granted exemption from Value Added Tax (note of the "*Ministère de l'Economie et des Finances of 29 July 1980, Official Bulletin - Direction Générale des Impôts, note No. 201 of 18 November 1980*").

For the other Member States

If the Contractor is required, under the fiscal laws to which he is subject, to pay VAT on the sums paid under this contract, the amount of the tax shall be included in the sum referred to in Article 4 of the contract.

The contractor shall, at the request of the European Environment Agency, make available to the latter all vouchers which it might require in order, where necessary, to apply for reimbursement by the fiscal authorities of levies and taxes which have been paid in execution of this contract, pursuant to Articles 3 and 4 of the Protocol on the Privileges and Immunities of the European Communities.

**Article 12 - Amendments or additions to the contract**

- (1) The provisions of the contract and the annexes thereto may be amended or supplemented only by means of an additional agreement signed by each of the parties or their authorised representatives.
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**REIMBURSEMENT OF TRAVEL EXPENSES**

The reimbursement of travel & 'per diem' expenses occasioned by a convocation of a Contractor to the European Environment Agency is paid in ECU at the rate of exchange in force against the ECU for the month in which the liquidation is effected (rate from Infor ECU of the European Commission). All accounts must be in the currency in which they were paid.

**a) Travel expenses**

- by train: First class fare (used ticket with claim),
- by air: Economy class where available (used ticket with claim),
- by car: The equivalent of 23 ECU per 100 kilometre.

**b) Transfer of professional materials or non-accompanied luggage**

Subject to prior approval by the Agency.

**c) Daily allowance**

The daily allowance payable shall be based on the mission allowances for Officials of the European Environment Agency in grades A4 to A8 and B multiplied by the number of days and half-days on the mission. These allowances are subject to periodic revision and the rate applied will be that operating on the date of the mission.

This daily allowance is to include **all** expenses relating to:

- accommodation;
- meals;
- local transport including taxis.

**NOTES:**

Taxis are not chargeable.

For information only:

The current daily allowances (from 28/VII/91) are as follows (\*)

|             |   |           |                 |   |           |
|-------------|---|-----------|-----------------|---|-----------|
| Belgium     | : | 4.690 BFR | Denmark         | : | 6.120 BFR |
| France      | : | 4.300 BFR | Germany         | : | 4.225 BFR |
| Greece      | : | 2.880 BFR | Ireland         | : | 5.235 BFR |
| Italy       | : | 5.615 BFR | Luxembourg      | : | 4.435 BFR |
| Netherlands | : | 4.955 BFR | Portugal        | : | 4.150 BFR |
| Spain       | : | 5.230 BFR | United Kingdom: |   | 5.755 BFR |

(\*) Rates are decreased with 25% when the mission exceeds 4 weeks.