



EUROPEAN COMMISSION
Directorate-General for Taxation and Customs Union
TAXUD.E – International and General Affairs
E.3 – Management of programmes and EU training

GRANT AGREEMENT

Project 101056654 — CUST-2021-CA-GRANT

PREAMBLE

This **Agreement** ('the Agreement') is **between** the following parties:

on the one part,

the **European Union** ('EU'), represented by the European Commission ('European Commission' or 'granting authority'),

and

on the other part,

1. 'the coordinator':

VALSTS IENEMUMU DIENESTS (SRS), PIC 917604675, established in TALEJAS IELA 1, RIGA LV-1978, Latvia,

and the following other beneficiaries, if they sign their 'accession form' (see Annex 3 and Article 40):

2. **BUNDESMINISTERIUM FÜR FINANZEN (BMF Austria)**, PIC 951022921, established in Johannesgasse 5, Wien 1010, Austria,

3. **SERVICE PUBLIC FEDERAL FINANCES (SPF FINANCES)**, PIC 997385041, established in Koning Albert II-laan 33, BRUXELLES 1030, Belgium,

4. **AGENCIJA MITNICI (BULGARIA NCA)**, PIC 951045813, established in UL RAKOVSKI 47, SOFIA 1202, Bulgaria,

5. **TMIMA TELONEION (CYPRUS CUSTOMS)**, PIC 911222269, established in CORNER M. KARAOULI & GR. AFXENTIOU, NICOSIA 1096, Cyprus,

6. **GENERALNI REDITELSTVI CEL (GŘC)**, PIC 939268655, established in BUDEJOVICKA 1387/7, PRAHA 14600, Czech Republic,

7. **GENERALZOLLDIREKTION (GZD)**, PIC 911441489, established in AM PROPSTHOF 78 A, BONN 53121, Germany,

8. **MAKSU- JA TOLLIAMET (ETCB)**, PIC 911601733, established in LOOTSA 8A, TALLIN 15176, Estonia,

9. **AGENCIA ESTATAL DE ADMINISTRACION TRIBUTARIA (A.E.A.T.)**, PIC 952273542, established in CALLE INFANTA MERCEDES 37, MADRID 28020, Spain,
10. **TULLI (Finnish Customs)**, PIC 911623558, established in OPASTINSILTA 12 B, HELSINKI 00101, Finland,
11. **Independent Authority for Public Revenue (IAPR) (IAPR)**, PIC 912807637, established in 10 Kar.Servias, Athens 101 84, Greece,
12. **MINISTARSTVO FINACIJA (MoF Croatia)**, PIC 911596786, established in KATANCICEVA 5, ZAGREB 10000, Croatia,
13. **NEMZETI ADO- ES VAMHIVATAL (NTCA-NAV)**, PIC 952855930, established in SZECHENYI U. 2, BUDAPEST 1054, Hungary,
14. **AGENZIA DELLE DOGANE E DEI MONOPOLI (ADM)**, PIC 983999914, established in PIAZZA MASTAI 12, ROMA 00153, Italy,
15. **MUITINES DEPARTAMENTAS PRIE LIETUVOS RESPUBLIKOS FINANSU MINISTERIJOS (LT Customs)**, PIC 917633484, established in A. Jakšto str. 1, Vilnius LT-01105, Lithuania,
16. **MINISTRY FOR FINANCE AND EMPLOYMENT (MT-MFE)**, PIC 941255409, established in Maison Demandols 30, South Street, Valletta VLT2000, Malta,
17. **MINISTERIE VAN FINANCIEN (MINFIN NL)**, PIC 998852360, established in KORTE VOORHOUT 7, S-GRAVENHAGE 2511CW, Netherlands,
18. **KRAJOWA ADMINISTRACJA SKARBOWA (KAS)**, PIC 911427812, established in SWIETOKRZYSKA 12, WARSZAWA 00-916, Poland,
19. **AUTORIDADE TRIBUTARIA E ADUANEIRA (AT)**, PIC 911454293, established in RUA DA PRATA N° 10, LISBOA 1149-027, Portugal,
20. **AGENTIA NATIONALA DE ADMINISTRARE FISCALA (NAFA)**, PIC 911325962, established in APOLODOR 17 SECT 5, BUUCRESTI 050741, Romania,
21. **Swedish Customs (Swedish Customs)**, PIC 936777307, established in Tegeluddsvägen 21, Stockholm 112 98, Sweden,
22. **Ministrstvo za finance Republike Slovenije (MF-FURS)**, PIC 905803849, established in Zupanciceva 3, Ljubljana 1000, Slovenia,
23. **Financial Directorate of the Slovak Republic (FR SR)**, PIC 917861725, established in Lazovná 63, Banská Bystrica 97401, Slovakia,
24. **THE REVENUE COMMISSIONERS (RC Ireland)**, PIC 972417241, established in DUBLIN CASTLE, DUBLIN 2, Ireland,
25. **ADMINISTRATION DES DOUANES ET ACCISES (ADA)**, PIC 917689938, established in 22, rue de Bitbourg, Luxembourg-Hamm 1016, Luxembourg,

26. MINISTERE DE L'ECONOMIE DES FINANCES ET DE LA RELANCE (DGME), PIC 998887086, established in RUE DE BERCY 139, PARIS 75012, France,

Unless otherwise specified, references to 'beneficiary' or 'beneficiaries' include the coordinator and affiliated entities (if any).

If only one beneficiary signs the grant agreement ('mono-beneficiary grant'), all provisions referring to the 'coordinator' or the 'beneficiaries' will be considered — mutatis mutandis — as referring to the beneficiary.

The parties referred to above have agreed to enter into the Agreement.

By signing the Agreement and the accession forms, the beneficiaries accept the grant and agree to implement the action under their own responsibility and in accordance with the Agreement, with all the obligations and terms and conditions it sets out.

The Agreement is composed of:

Preamble

Terms and Conditions (including Data Sheet)

- Annex 1 Description of the action¹
- Annex 2 Estimated budget for the action
- Annex 2a Additional information on unit costs and contributions (if applicable)
- Annex 3 Accession forms (if applicable)²
- Annex 3a Declaration on joint and several liability of affiliated entities (if applicable)³
- Annex 4 Model for the financial statements
- Annex 5 Specific rules (if applicable)

¹ Template published on [Portal Reference Documents](#).

² Template published on [Portal Reference Documents](#).

³ Template published on [Portal Reference Documents](#).

TERMS AND CONDITIONS

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DATA SHEET

1. General data

Project summary:

Project summary
This project aims to support the customs union and customs authorities working together and acting as one to protect the financial and economic interests of the Union and its Member States, to ensure security and safety within the Union and to protect the Union from unfair and illegal trade, while facilitating legitimate business activity through collaborative activities between Union customs officials, between the European Commission and the customs authorities, including the exchange of good practices and knowledge in customs policy and law and their practical implementation.

Keywords: not defined

Project number: 101056654

Project name: General Collaboration Activities in the Field of Customs

Project acronym: CUST-2021-CA-GRANT

Call: CUST-2021-CA-IBA

Topic: CUST-2021-CA-IBA

Type of action: CUST Project Grants

Granting authority: European Commission-EU

Grant managed through EU Funding & Tenders Portal: Yes (eGrants)

Project starting date: fixed date: 1 December 2021

Project end date: starting date + months of duration

Project duration: 13 months

Consortium agreement: Yes

2. Participants

List of participants:

N°	Role	Short name	Legal name	Ctry	PIC	Total eligible costs (BEN and AE)	Max grant amount
1	COO	SRS	VALSTS IENEMUMU DIENESTS	LV	917604675	894 122.50	894 122.00
2	BEN	BMF Austria	BUNDESMINISTERIUM FÜR FINANZEN	AT	951022921	121 554.14	121 554.00
3	BEN	SPF FINANCES	SERVICE PUBLIC FEDERAL FINANCES	BE	997385041	88 819.63	88 819.00
4	BEN	BULGARIA NCA	AGENCIJA MITNICI	BG	951045813	140 755.29	140 755.00
5	BEN	CYPRUS CUSTOMS	TMIMA TELONEION	CY	911222269	106 003.83	106 003.00
6	BEN	GRC	GENERALNI REDITELSTVI CEL	CZ	939268655	148 379.04	148 379.00
7	BEN	GZD	GENERALZOLLDIREKTION	DE	911441489	198 857.36	198 857.00
8	BEN	ETCB	MAKSU- JA TOLLIAMET	EE	911601733	125 900.48	125 900.00

Nº	Role	Short name	Legal name	Ctry	PIC	Total eligible costs (BEN and AE)	Max grant amount
9	BEN	A.E.A.T.	AGENCIA ESTATAL DE ADMINISTRACION TRIBUTARIA	ES	952273542	127 355.68	127 355.00
10	BEN	Finnish Customs	TULLI	FI	911623558	209 454.64	209 454.00
11	BEN	IAPR	Independent Authority for Public Revenue (IAPR)	EL	912807637	120 684.23	120 684.00
12	BEN	MoF Croatia	MINISTARSTVO FINACIJA	HR	911596786	101 424.23	101 424.00
13	BEN	NTCA-NAV	NEMZETI ADO- ES VAMHIVATAL	HU	952855930	171 272.76	171 272.00
14	BEN	ADM	AGENZIA DELLE DOGANE E DEI MONOPOLI	IT	983999914	186 786.69	186 786.00
15	BEN	LT Customs	MUITINES DEPARTAMENTAS PRIE LIETUVOS RESPUBLIKOS FINANSU MINISTERIJOS	LT	917633484	194 588.06	194 587.00
16	BEN	MT-MFE	MINISTRY FOR FINANCE AND EMPLOYMENT	MT	941255409	107 965.14	107 965.00
17	BEN	MINFIN NL	MINISTERIE VAN FINANCIEN	NL	998852360	132 108.62	132 108.00
18	BEN	KAS	KRAJOWA ADMINISTRACJA SKARBOWA	PL	911427812	163 111.87	163 111.00
19	BEN	AT	AUTORIDADE TRIBUTARIA E ADUANEIRA	PT	911454293	161 000.76	161 000.00
20	BEN	NAFA	AGENTIA NATIONALA DE ADMINISTRARE FISCALA	RO	911325962	141 108.39	141 107.00
21	BEN	Swedish Customs	Swedish Customs	SE	936777307	154 239.43	154 239.00
22	BEN	MF-FURS	Ministrstvo za finance Republike Slovenije	SI	905803849	73 488.67	73 488.00
23	BEN	FR SR	Financial Directorate of the Slovak Republic	SK	917861725	121 660.07	121 659.00
24	BEN	RC Ireland	THE REVENUE COMMISSIONERS	IE	972417241	114 591.65	114 591.00
25	BEN	ADA	ADMINISTRATION DES DOUANES ET ACCISES	LU	917689938	51 094.64	51 094.00
26	BEN	DGME	MINISTERE DE L'ECONOMIE DES FINANCES ET DE LA RELANCE	FR	998887086	143 687.09	143 687.00
Total						4 300 014.89	4 300 000.00

Coordinator:

- VALSTS IENEMUMU DIENESTS (SRS)

3. Grant**Maximum grant amount, total estimated eligible costs and contributions and funding rate:**

Total eligible costs (BEN and AE)	Funding rate (%)	Maximum grant amount (Annex 2)	Maximum grant amount (award decision)
4 300 014.89	100	4 300 000.00	4 300 000.00

Grant form: Budget-based**Grant mode:** Action grant**Budget categories/activity types:**

- A. Personnel costs
 - A.6 Customs/Fiscalis personnel costs
- B. Subcontracting costs
- C. Purchase costs
 - C.1 Travel and subsistence

- C.2 Equipment
- C.3 Other goods, works and services
- E. Indirect costs

Cost eligibility options:

- Limitation for subcontracting
- Travel and subsistence:
 - Travel: Unit or Actual costs
 - Accommodation: Unit or Actual costs
 - Subsistence: Unit or Actual costs
- Equipment: depreciation only
- Indirect cost flat-rate: 7% of the eligible direct costs (categories A-D, except volunteers costs and exempted specific cost categories, if any)
- VAT: Yes
- Other ineligible costs

Budget flexibility: Yes (no flexibility cap)**4. Reporting, payments and recoveries****4.1 Continuous reporting** (art 21)**Deliverables:** see Funding & Tenders Portal Continuous Reporting tool**4.2 Periodic reporting and payments****Reporting and payment schedule** (art 21, 22):

Reporting					Payments	
Reporting periods			Type	Deadline	Type	Deadline (time to pay)
RP No	Month from	Month to				
					Initial prefinancing	30 days from entry into force/ financial guarantee (if required) – whichever is the latest
					Additional prefinancing	60 days from receiving additional prefinancing report/ financial guarantee (if required) – whichever is the latest
					Final payment	90 days from receiving periodic report

Prefinancing payments and guarantees:

Prefinancing payment		Prefinancing guarantee		
Type	Amount	Guarantee amount	Division per participant	
Prefinancing 1 (initial)	2 580 000.00	n/a	1 - SRS	n/a
			2 - BMF Austria	n/a
			3 - SPF FINANCES	n/a
			4 - BULGARIA NCA	n/a
			5 - CYPRUS CUSTOMS	n/a
			6 - GRČ	n/a
			7 - GZD	n/a
			8 - ETCB	n/a
			9 - A.E.A.T.	n/a
			10 - Finnish Customs	n/a
			11 - IAPR	n/a
			12 - MoF Croatia	n/a
			13 - NTCA-NAV	n/a
			14 - ADM	n/a
			15 - LT Customs	n/a
			16 - MT-MFE	n/a
			17 - MINFIN NL	n/a
			18 - KAS	n/a
			19 - AT	n/a
			20 - NAFA	n/a
			21 - Swedish Customs	n/a
			22 - MF-FURS	n/a
			23 - FR SR	n/a
			24 - RC Ireland	n/a
			25 - ADA	n/a
			26 - DGME	n/a
Prefinancing 2 (additional)	1 290 000.00	n/a	1 - SRS	n/a
			2 - BMF Austria	n/a
			3 - SPF FINANCES	n/a
			4 - BULGARIA NCA	n/a
			5 - CYPRUS CUSTOMS	n/a
			6 - GRČ	n/a
			7 - GZD	n/a
			8 - ETCB	n/a
			9 - A.E.A.T.	n/a
			10 - Finnish Customs	n/a
			11 - IAPR	n/a
			12 - MoF Croatia	n/a
			13 - NTCA-NAV	n/a
			14 - ADM	n/a
			15 - LT Customs	n/a
			16 - MT-MFE	n/a
			17 - MINFIN NL	n/a

Prefinancing payment		Prefinancing guarantee		
Type	Amount	Guarantee amount	Division per participant	
			18 - KAS	n/a
			19 - AT	n/a
			20 - NAFA	n/a
			21 - Swedish Customs	n/a
			22 - MF-FURS	n/a
			23 - FR SR	n/a
			24 - RC Ireland	n/a
			25 - ADA	n/a
			26 - DGME	n/a

Reporting and payment modalities (art 21, 22):

Mutual Insurance Mechanism (MIM): No

Restrictions on distribution of initial prefinancing: The prefinancing may be distributed only if the minimum number of beneficiaries set out in the call conditions (if any) have acceded to the Agreement and only to beneficiaries that have acceded.

Interim payment ceiling (if any): 90% of the maximum grant amount

No-profit rule: Yes

Late payment interest: ECB + 3.5%

Bank account for payments:

LV82TREL813005609400B

Conversion into euros: Double conversion

Reporting language: Language of the Agreement

4.3 Certificates (art 24): n/a

4.4 Recoveries (art 22)

First-line liability for recoveries:

Beneficiary termination: Beneficiary concerned

Final payment: Coordinator

After final payment: Beneficiary concerned

Joint and several liability for enforced recoveries (in case of non-payment):

Individual financial responsibility: Each beneficiary is liable only for its own debts (and those of its affiliated entities, if any)

Joint and several liability of affiliated entities — n/a

5. Consequences of non-compliance, applicable law & dispute settlement forum

Applicable law (art 43):

Standard applicable law regime: EU law + law of Belgium

Dispute settlement forum (art 43):

Standard dispute settlement forum:

EU beneficiaries: EU General Court + EU Court of Justice (on appeal)

Non-EU beneficiaries: Courts of Brussels, Belgium (unless an international agreement provides for the enforceability of EU court judgements)

6. Other

Specific rules (Annex 5): Yes

Standard time-limits after project end:

Confidentiality (for X years after final payment): 5

Record-keeping (for X years after final payment): 5 (or 3 for grants of not more than EUR 60 000)

Reviews (up to X years after final payment): 5 (or 3 for grants of not more than EUR 60 000)

Audits (up to X years after final payment): 5 (or 3 for grants of not more than EUR 60 000)

Extension of findings from other grants to this grant (no later than X years after final payment): 5 (or 3 for grants of not more than EUR 60 000)

Impact evaluation (up to X years after final payment): 5 (or 3 for grants of not more than EUR 60 000)

CHAPTER 1 GENERAL

ARTICLE 1 — SUBJECT OF THE AGREEMENT

This Agreement sets out the rights and obligations and terms and conditions applicable to the grant awarded for the implementation of the action set out in Chapter 2.

ARTICLE 2 — DEFINITIONS

For the purpose of this Agreement, the following definitions apply:

Actions — The project which is being funded in the context of this Agreement.

Grant — The grant awarded in the context of this Agreement.

EU grants — Grants awarded by EU institutions, bodies, offices or agencies (including EU executive agencies, EU regulatory agencies, EDA, joint undertakings, etc.).

Participants — Entities participating in the action as beneficiaries, affiliated entities, associated partners, third parties giving in-kind contributions, subcontractors or recipients of financial support to third parties.

Beneficiaries (BEN) — The signatories of this Agreement (either directly or through an accession form).

Affiliated entities (AE) — Entities affiliated to a beneficiary within the meaning of Article 187 of EU Financial Regulation 2018/1046⁴ which participate in the action with similar rights and obligations as the beneficiaries (obligation to implement action tasks and right to charge costs and claim contributions).

Associated partners (AP) — Entities which participate in the action, but without the right to charge costs or claim contributions.

Purchases — Contracts for goods, works or services needed to carry out the action (e.g. equipment, consumables and supplies) but which are not part of the action tasks (see Annex 1).

Subcontracting — Contracts for goods, works or services that are part of the action tasks (see Annex 1).

In-kind contributions — In-kind contributions within the meaning of Article 2(36) of EU Financial

⁴ For the definition, see Article 187 Regulation (EU, Euratom) 2018/1046 of the European Parliament and of the Council of 18 July 2018 on the financial rules applicable to the general budget of the Union, amending Regulations (EU) No 1296/2013, (EU) No 1301/2013, (EU) No 1303/2013, (EU) No 1304/2013, (EU) No 1309/2013, (EU) No 1316/2013, (EU) No 223/2014, (EU) No 283/2014, and Decision No 541/2014/EU and repealing Regulation (EU, Euratom) No 966/2012 ('EU Financial Regulation') (OJ L 193, 30.7.2018, p. 1): "**affiliated entities** [are]:

- (a) entities that form a sole beneficiary [(i.e. where an entity is formed of several entities that satisfy the criteria for being awarded a grant, including where the entity is specifically established for the purpose of implementing an action to be financed by a grant)];
- (b) entities that satisfy the eligibility criteria and that do not fall within one of the situations referred to in Article 136(1) and 141(1) and that have a link with the beneficiary, in particular a legal or capital link, which is neither limited to the action nor established for the sole purpose of its implementation".

Regulation 2018/1046, i.e. non-financial resources made available free of charge by third parties.

Fraud — Fraud within the meaning of Article 3 of EU Directive 2017/1371⁵ and Article 1 of the Convention on the protection of the European Communities' financial interests, drawn up by the Council Act of 26 July 1995⁶, as well as any other wrongful or criminal deception intended to result in financial or personal gain.

Irregularities — Any type of breach (regulatory or contractual) which could impact the EU financial interests, including irregularities within the meaning of Article 1(2) of EU Regulation 2988/95⁷.

Grave professional misconduct — Any type of unacceptable or improper behaviour in exercising one's profession, especially by employees, including grave professional misconduct within the meaning of Article 136(1)(c) of EU Financial Regulation 2018/1046.

Applicable EU, international and national law — Any legal acts or other (binding or non-binding) rules and guidance in the area concerned.

Portal — EU Funding & Tenders Portal; electronic portal and exchange system managed by the European Commission and used by itself and other EU institutions, bodies, offices or agencies for the management of their funding programmes (grants, procurements, prizes, etc.).

CHAPTER 2 ACTION

ARTICLE 3 — ACTION

The grant is awarded for the action **101056654 — CUST-2021-CA-GRANT** ('action'), as described in Annex 1.

ARTICLE 4 — DURATION AND STARTING DATE

The duration and the starting date of the action are set out in the Data Sheet (see Point 1).

CHAPTER 3 GRANT

ARTICLE 5 — GRANT

5.1 Form of grant

⁵ Directive (EU) 2017/1371 of the European Parliament and of the Council of 5 July 2017 on the fight against fraud to the Union's financial interests by means of criminal law (OJ L 198, 28.7.2017, p. 29).

⁶ OJ C 316, 27.11.1995, p. 48.

⁷ Council Regulation (EC, Euratom) No 2988/95 of 18 December 1995 on the protection of the European Communities financial interests (OJ L 312, 23.12.1995, p. 1).

The grant is an action grant⁸ which takes the form of a budget-based mixed actual cost grant (i.e. a grant based on actual costs incurred, but which may also include other forms of funding, such as unit costs or contributions, flat-rate costs or contributions, lump sum costs or contributions or financing not linked to costs).

5.2 Maximum grant amount

The maximum grant amount is set out in the Data Sheet (see Point 3) and in the estimated budget (Annex 2).

5.3 Funding rate

The funding rate for costs is 100% of the action's eligible costs.

Contributions are not subject to any funding rate.

5.4 Estimated budget, budget categories and forms of funding

The estimated budget for the action is set out in Annex 2.

It contains the estimated eligible costs and contributions for the action, broken down by participant and budget category.

Annex 2 also shows the types of costs and contributions (forms of funding)⁹ to be used for each budget category.

If unit costs or contributions are used, the details on the calculation will be explained in Annex 2a.

5.5 Budget flexibility

The budget breakdown may be adjusted — without an amendment (see Article 39) — by transfers (between participants and budget categories), as long as this does not imply any substantive or important change to the description of the action in Annex 1.

However:

- changes to the budget category for volunteers (if used) always require an amendment
- changes to budget categories with lump sums costs or contributions (if used; including financing not linked to costs) always require an amendment
- changes to budget categories with higher funding rates or budget ceilings (if used) always require an amendment
- addition of amounts for subcontracts not provided for in Annex 1 either require an amendment or simplified approval in accordance with Article 6.2

⁸ For the definition, see Article 180(2)(a) EU Financial Regulation 2018/1046: '**action grant**' means an EU grant to finance "an action intended to help achieve a Union policy objective".

⁹ See Article 125 EU Financial Regulation 2018/1046.

- other changes require an amendment or simplified approval, if specifically provided for in Article 6.2
- flexibility caps: not applicable.

ARTICLE 6 — ELIGIBLE AND INELIGIBLE COSTS AND CONTRIBUTIONS

In order to be eligible, costs and contributions must meet the **eligibility** conditions set out in this Article.

6.1 General eligibility conditions

The **general eligibility conditions** are the following:

- (a) for actual costs:
 - (i) they must be actually incurred by the beneficiary
 - (ii) they must be incurred in the period set out in Article 4 (with the exception of costs relating to the submission of the final periodic report, which may be incurred afterwards; see Article 21)
 - (iii) they must be declared under one of the budget categories set out in Article 6.2 and Annex 2
 - (iv) they must be incurred in connection with the action as described in Annex 1 and necessary for its implementation
 - (v) they must be identifiable and verifiable, in particular recorded in the beneficiary's accounts in accordance with the accounting standards applicable in the country where the beneficiary is established and with the beneficiary's usual cost accounting practices
 - (vi) they must comply with the applicable national law on taxes, labour and social security and
 - (vii) they must be reasonable, justified and must comply with the principle of sound financial management, in particular regarding economy and efficiency
- (b) for unit costs or contributions (if any):
 - (i) they must be declared under one of the budget categories set out in Article 6.2 and Annex 2
 - (ii) the units must:
 - be actually used or produced by the beneficiary in the period set out in Article 4 (with the exception of units relating to the submission of the final periodic report, which may be used or produced afterwards; see Article 21)
 - be necessary for the implementation of the action and
 - (iii) the number of units must be identifiable and verifiable, in particular supported by records and documentation (see Article 20)

(c) for flat-rate costs or contributions (if any):

- (i) they must be declared under one of the budget categories set out in Article 6.2 and Annex 2
- (ii) the costs or contributions to which the flat-rate is applied must:
 - be eligible
 - relate to the period set out in Article 4 (with the exception of costs or contributions relating to the submission of the final periodic report, which may be incurred afterwards; see Article 21)

(d) for lump sum costs or contributions (if any):

- (i) they must be declared under one of the budget categories set out in Article 6.2 and Annex 2
- (ii) the work must be properly implemented by the beneficiary in accordance with Annex 1
- (iii) the deliverables/outputs must be achieved in the period set out in Article 4 (with the exception of deliverables/outputs relating to the submission of the final periodic report, which may be achieved afterwards; see Article 21)

(e) for unit, flat-rate or lump sum costs or contributions according to usual cost accounting practices (if any):

- (i) they must fulfil the general eligibility conditions for the type of cost concerned
- (ii) the cost accounting practices must be applied in a consistent manner, based on objective criteria, regardless of the source of funding

(f) for financing not linked to costs (if any): the results must be achieved or the conditions must be fulfilled as described in Annex 1.

In addition, for direct cost categories (e.g. personnel, travel & subsistence, subcontracting and other direct costs) only costs that are directly linked to the action implementation and can therefore be attributed to it directly are eligible. They must not include any indirect costs (i.e. costs that are only indirectly linked to the action, e.g. via cost drivers).

6.2 Specific eligibility conditions for each budget category

For each budget category, the **specific eligibility conditions** are as follows:

Direct costs

A. Personnel costs

A.6 Customs/Fiscalis personnel costs are eligible, if (and in as far as) declared eligible in the call conditions and if they fulfil the general eligibility conditions and are calculated as unit cost in accordance with the method set out in Annex 2a and the following:

{daily rate

multiplied by

number of actual days worked on the action (rounded up or down to the nearest half-day)}.

The number of actual days declared for a person must be identifiable and verifiable (see Article 20).

The daily rate is the rate of the pay grade set out in Annex 2a (or — for personnel without an applicable pay grade — the rate of the grade with the closest basic salary).

B. Subcontracting costs

Subcontracting costs for the action (including related duties, taxes and charges, such as non-deductible or non-refundable value added tax (VAT)) are eligible, if they are calculated on the basis of the costs actually incurred, fulfil the general eligibility conditions and are awarded using the beneficiary's usual purchasing practices — provided these ensure subcontracts with best value for money (or if appropriate the lowest price) and that there is no conflict of interests (see Article 12).

Beneficiaries that are 'contracting authorities/entities' within the meaning of the EU Directives on public procurement must also comply with the applicable national law on public procurement.

Subcontracting may cover only a limited part of the action.

The tasks to be subcontracted and the estimated cost for each subcontract must be set out in Annex 1 and the total estimated costs of subcontracting per beneficiary must be set out in Annex 2 (or may be approved ex post in the periodic report, if the use of subcontracting does not entail changes to the Agreement which would call into question the decision awarding the grant or breach the principle of equal treatment of applicants; 'simplified approval procedure').

C. Purchase costs

Purchase costs for the action (including related duties, taxes and charges, such as non-deductible or non-refundable value added tax (VAT)) are eligible if they fulfil the general eligibility conditions and are bought using the beneficiary's usual purchasing practices — provided these ensure purchases with best value for money (or if appropriate the lowest price) and that there is no conflict of interests (see Article 12).

Beneficiaries that are 'contracting authorities/entities' within the meaning of the EU Directives on public procurement must also comply with the applicable national law on public procurement.

C.1 Travel and subsistence

Purchases for **travel, accommodation and subsistence** must be calculated as follows:

- travel: as unit costs in accordance with the method set out in Annex 2a if covered by Decision C(2021)35¹⁰ or otherwise as costs actually incurred and in line with the beneficiary's usual practices on travel
- accommodation: as unit costs in accordance with the method set out in Annex 2a if covered by

¹⁰ Commission Decision of 12 January 2021 authorising the use of unit costs for travel, accommodation and subsistence costs under an action or work programme under the 2021-2027 multi-annual financial framework (C(2021)35).

Decision C(2021)35¹¹ or otherwise as costs actually incurred and in line with the beneficiary's usual practices on travel

- subsistence: as unit costs in accordance with the method set out in Annex 2a if covered by Decision C(2021)35¹² or otherwise as costs actually incurred and in line with the beneficiary's usual practices on travel.

C.2 Equipment

Purchases of **equipment, infrastructure or other assets** used for the action must be declared as depreciation costs, calculated on the basis of the costs actually incurred and written off in accordance with international accounting standards and the beneficiary's usual accounting practices.

Only the portion of the costs that corresponds to the rate of actual use for the action during the action duration can be taken into account.

Costs for **renting or leasing** equipment, infrastructure or other assets are also eligible, if they do not exceed the depreciation costs of similar equipment, infrastructure or assets and do not include any financing fees.

C.3 Other goods, works and services

Purchases of **other goods, works and services** must be calculated on the basis of the costs actually incurred.

Such goods, works and services include, for instance, consumables and supplies, promotion, dissemination, protection of results, translations, publications, certificates and financial guarantees, if required under the Agreement.

D. Other cost categories

D.1 Long-term missions

Costs for long-term missions of officials are eligible, if and as declared eligible in the call conditions, if they fulfil the general eligibility conditions, are calculated on the basis of the costs actually incurred and in line with the beneficiary's usual practices and are incurred for the accommodation and subsistence of officials during mid- or long-term missions in the country of the expert team.

Indirect costs

E. Indirect costs

Indirect costs will be reimbursed at the flat-rate of 7% of the eligible direct costs (categories A-D, except volunteers costs and exempted specific cost categories, if any).

Contributions

¹¹ Commission Decision of 12 January 2021 authorising the use of unit costs for travel, accommodation and subsistence costs under an action or work programme under the 2021-2027 multi-annual financial framework (C(2021)35).

¹² Commission Decision of 12 January 2021 authorising the use of unit costs for travel, accommodation and subsistence costs under an action or work programme under the 2021-2027 multi-annual financial framework (C(2021)35).

Not applicable

6.3 Ineligible costs and contributions

The following costs or contributions are **ineligible**:

- (a) costs or contributions that do not comply with the conditions set out above (Article 6.1 and 6.2), in particular:
 - (i) costs related to return on capital and dividends paid by a beneficiary
 - (ii) debt and debt service charges
 - (iii) provisions for future losses or debts
 - (iv) interest owed
 - (v) currency exchange losses
 - (vi) bank costs charged by the beneficiary's bank for transfers from the granting authority
 - (vii) excessive or reckless expenditure
 - (viii) deductible or refundable VAT (including VAT paid by public bodies acting as public authority)
 - (ix) costs incurred or contributions for activities implemented during grant agreement suspension (see Article 32)
 - (x) in-kind contributions by third parties
- (b) costs or contributions declared under other EU grants (or grants awarded by an EU Member State, non-EU country or other body implementing the EU budget), except for the following cases:
 - (i) Synergy actions: not applicable
 - (ii) if the action grant is combined with an operating grant¹³ running during the same period and the beneficiary can demonstrate that the operating grant does not cover any (direct or indirect) costs of the action grant
- (c) costs or contributions for staff of a national (or regional/local) administration, for activities that are part of the administration's normal activities (i.e. not undertaken only because of the grant)
- (d) costs or contributions (especially travel and subsistence) for staff or representatives of EU institutions, bodies or agencies
- (e) other :
 - (i) country restrictions for eligible costs: not applicable

¹³ For the definition, see Article 180(2)(b) of EU Financial Regulation 2018/1046: ‘**operating grant**’ means an EU grant to finance “the functioning of a body which has an objective forming part of and supporting an EU policy”.

- (ii) costs or contributions declared specifically ineligible in the call conditions.

6.4 Consequences of non-compliance

If a beneficiary declares costs or contributions that are ineligible, they will be rejected (see Article 27).

This may also lead to other measures described in Chapter 5.

CHAPTER 4 GRANT IMPLEMENTATION

SECTION 1 CONSORTIUM: BENEFICIARIES, AFFILIATED ENTITIES AND OTHER PARTICIPANTS

ARTICLE 7 — BENEFICIARIES

The beneficiaries, as signatories of the Agreement, are fully responsible towards the granting authority for implementing it and for complying with all its obligations.

They must implement the Agreement to their best abilities, in good faith and in accordance with all the obligations and terms and conditions it sets out.

They must have the appropriate resources to implement the action and implement the action under their own responsibility and in accordance with Article 11. If they rely on affiliated entities or other participants (see Articles 8 and 9), they retain sole responsibility towards the granting authority and the other beneficiaries.

They are jointly responsible for the *technical* implementation of the action. If one of the beneficiaries fails to implement their part of the action, the other beneficiaries must ensure that this part is implemented by someone else (without being entitled to an increase of the maximum grant amount and subject to an amendment; see Article 39). The *financial* responsibility of each beneficiary in case of recoveries is governed by Article 22.

The beneficiaries (and their action) must remain eligible under the EU programme funding the grant for the entire duration of the action. Costs and contributions will be eligible only as long as the beneficiary and the action are eligible.

The **internal roles and responsibilities** of the beneficiaries are divided as follows:

(a) Each beneficiary must:

- (i) keep information stored in the Portal Participant Register up to date (see Article 19)
- (ii) inform the granting authority (and the other beneficiaries) immediately of any events or circumstances likely to affect significantly or delay the implementation of the action (see Article 19)
- (iii) submit to the coordinator in good time:
 - the prefinancing guarantees (if required; see Article 23)

- the financial statements and certificates on the financial statements (CFS) (if required; see Articles 21 and 24.2 and Data Sheet, Point 4.3)
 - the contribution to the deliverables and technical reports (see Article 21)
 - any other documents or information required by the granting authority under the Agreement
- (iv) submit via the Portal data and information related to the participation of their affiliated entities.
- (b) The coordinator must:
- (i) monitor that the action is implemented properly (see Article 11)
 - (ii) act as the intermediary for all communications between the consortium and the granting authority, unless the Agreement or granting authority specifies otherwise, and in particular:
 - submit the prefinancing guarantees to the granting authority (if any)
 - request and review any documents or information required and verify their quality and completeness before passing them on to the granting authority
 - submit the deliverables and reports to the granting authority
 - inform the granting authority about the payments made to the other beneficiaries (report on the distribution of payments; if required, see Articles 22 and 32)
 - (iii) distribute the payments received from the granting authority to the other beneficiaries without unjustified delay (see Article 22).

The coordinator may not delegate or subcontract the above-mentioned tasks to any other beneficiary or third party (including affiliated entities).

However, coordinators which are public bodies may delegate the tasks set out in Point (b)(ii) last indent and (iii) above to entities with ‘authorisation to administer’ which they have created or which are controlled by or affiliated to them. In this case, the coordinator retains sole responsibility for the payments and for compliance with the obligations under the Agreement.

Moreover, coordinators which are ‘sole beneficiaries’¹⁴ (or similar, such as European research infrastructure consortia (ERICs)) may delegate the tasks set out in Point (b)(i) to (iii) above to one of their members. The coordinator retains sole responsibility for compliance with the obligations under the Agreement.

The beneficiaries must have **internal arrangements** regarding their operation and co-ordination, to ensure that the action is implemented properly.

¹⁴ For the definition, see Article 187(2) EU Financial Regulation 2018/1046: “Where several entities satisfy the criteria for being awarded a grant and together form one entity, that entity may be treated as the **sole beneficiary**, including where it is specifically established for the purpose of implementing the action financed by the grant.”

If required by the granting authority (see Data Sheet, Point 1), these arrangements must be set out in a written **consortium agreement** between the beneficiaries, covering for instance:

- the internal organisation of the consortium
- the management of access to the Portal
- different distribution keys for the payments and financial responsibilities in case of recoveries (if any)
- additional rules on rights and obligations related to background and results (see Article 16)
- settlement of internal disputes
- liability, indemnification and confidentiality arrangements between the beneficiaries.

The internal arrangements must not contain any provision contrary to this Agreement.

ARTICLE 8 — AFFILIATED ENTITIES

Not applicable

ARTICLE 9 — OTHER PARTICIPANTS INVOLVED IN THE ACTION

9.1 Associated partners

Not applicable

9.2 Third parties giving in-kind contributions to the action

Other third parties may give in-kind contributions to the action (i.e. personnel, equipment, other goods, works and services, etc. which are free-of-charge), if necessary for the implementation.

Third parties giving in-kind contributions do not implement any action tasks. They may not charge costs or contributions to the action and the costs for the in-kind contributions are not eligible.

The third parties and their in-kind contributions should be set out in Annex 1.

9.3 Subcontractors

Subcontractors may participate in the action, if necessary for the implementation.

Subcontractors must implement their action tasks in accordance with Article 11. The costs for the subcontracted tasks (invoiced price from the subcontractor) are eligible and may be charged by the beneficiaries, under the conditions set out in Article 6. The costs will be included in Annex 2 as part of the beneficiaries' costs.

The beneficiaries must ensure that their contractual obligations under Articles 11 (proper implementation), 12 (conflict of interest), 13 (confidentiality and security), 14 (ethics), 17.2 (visibility), 18 (specific rules for carrying out action), 19 (information) and 20 (record-keeping) also apply to the subcontractors.

The beneficiaries must ensure that the bodies mentioned in Article 25 (e.g. granting authority, OLAF, Court of Auditors (ECA), etc.) can exercise their rights also towards the subcontractors.

9.4 Recipients of financial support to third parties

Not applicable

ARTICLE 10 — PARTICIPANTS WITH SPECIAL STATUS

10.1 Non-EU participants

Participants which are established in a non-EU country (if any) undertake to comply with their obligations under the Agreement and:

- to respect general principles (including fundamental rights, values and ethical principles, environmental and labour standards, rules on classified information, intellectual property rights, visibility of funding and protection of personal data)
- for the submission of certificates under Article 24: to use qualified external auditors which are independent and comply with comparable standards as those set out in EU Directive 2006/43/EC¹⁵
- for the controls under Article 25: to allow for checks, reviews, audits and investigations (including on-the-spot checks, visits and inspections) by the bodies mentioned in that Article (e.g. granting authority, OLAF, Court of Auditors (ECA), etc.).

Special rules on dispute settlement apply (see Data Sheet, Point 5).

10.2 Participants which are international organisations

Participants which are international organisations (IOs; if any) undertake to comply with their obligations under the Agreement and:

- to respect general principles (including fundamental rights, values and ethical principles, environmental and labour standards, rules on classified information, intellectual property rights, visibility of funding and protection of personal data)
- for the submission of certificates under Article 24: to use either independent public officers or external auditors which comply with comparable standards as those set out in EU Directive 2006/43/EC
- for the controls under Article 25: to allow for the checks, reviews, audits and investigations by the bodies mentioned in that Article, taking into account the specific agreements concluded by them and the EU (if any).

For such participants, nothing in the Agreement will be interpreted as a waiver of their privileges or immunities, as accorded by their constituent documents or international law.

¹⁵ Directive 2006/43/EC of the European Parliament and of the Council of 17 May 2006 on statutory audits of annual accounts and consolidated accounts or similar national regulations (OJ L 157, 9.6.2006, p. 87).

Special rules on applicable law and dispute settlement apply (see Article 43 and Data Sheet, Point 5).

10.3 Pillar-assessed participants

Pillar-assessed participants (if any) may rely on their own systems, rules and procedures, in so far as they have been positively assessed and do not call into question the decision awarding the grant or breach the principle of equal treatment of applicants or beneficiaries.

‘Pillar-assessment’ means a review by the European Commission on the systems, rules and procedures which participants use for managing EU grants (in particular internal control system, accounting system, external audits, financing of third parties, rules on recovery and exclusion, information on recipients and protection of personal data; see Article 154 EU Financial Regulation 2018/1046).

Participants with a positive pillar assessment may rely on their own systems, rules and procedures, in particular for:

- record-keeping (Article 20): may be done in accordance with internal standards, rules and procedures
- currency conversion for financial statements (Article 21): may be done in accordance with usual accounting practices
- guarantees (Article 23): for public law bodies, prefinancing guarantees are not needed
- certificates (Article 24):
 - certificates on the financial statements (CFS): may be provided by their regular internal or external auditors and in accordance with their internal financial regulations and procedures
 - certificates on usual accounting practices (CoMUC): are not needed if those practices are covered by an ex-ante assessment

and use the following specific rules, for:

- recoveries (Article 22): in case of financial support to third parties, there will be no recovery if the participant has done everything possible to retrieve the undue amounts from the third party receiving the support (including legal proceedings) and non-recovery is not due to an error or negligence on its part
- checks, reviews, audits and investigations by the EU (Article 25): will be conducted taking into account the rules and procedures specifically agreed between them and the framework agreement (if any)
- impact evaluation (Article 26): will be conducted in accordance with the participant’s internal rules and procedures and the framework agreement (if any)
- grant agreement suspension (Article 31): certain costs incurred during grant suspension are eligible (notably, minimum costs necessary for a possible resumption of the action and costs relating to contracts which were entered into before the pre-information letter was received and which could not reasonably be suspended, reallocated or terminated on legal grounds)

- grant agreement termination (Article 32): the final grant amount and final payment will be calculated taking into account also costs relating to contracts due for execution only after termination takes effect, if the contract was entered into before the pre-information letter was received and could not reasonably be terminated on legal grounds
- liability for damages (Article 33.2): the granting authority must be compensated for damage it sustains as a result of the implementation of the action or because the action was not implemented in full compliance with the Agreement only if the damage is due to an infringement of the participant's internal rules and procedures or due to a violation of third parties' rights by the participant or one of its employees or individual for whom the employees are responsible.

Participants whose pillar assessment covers procurement and granting procedures may also do purchases, subcontracting and financial support to third parties (Article 6.2) in accordance with their internal rules and procedures for purchases, subcontracting and financial support.

Participants whose pillar assessment covers data protection rules may rely on their internal standards, rules and procedures for data protection (Article 15).

The participants may however not rely on provisions which would breach the principle of equal treatment of applicants or beneficiaries or call into question the decision awarding the grant, such as in particular:

- eligibility (Article 6)
- consortium roles and set-up (Articles 7-9)
- security and ethics (Articles 13, 14)
- IPR (including background and results, access rights and rights of use), communication, dissemination and visibility (Articles 16 and 17)
- information obligation (Article 19)
- payment, reporting and amendments (Articles 21, 22 and 39)
- rejections, reductions, suspensions and terminations (Articles 27, 28, 29-32)

If the pillar assessment was subject to remedial measures, reliance on the internal systems, rules and procedures is subject to compliance with those remedial measures.

Participants whose assessment has not yet been updated to cover (the new rules on) data protection may rely on their internal systems, rules and procedures, provided that they ensure that personal data is:

- processed lawfully, fairly and in a transparent manner in relation to the data subject
- collected for specified, explicit and legitimate purposes and not further processed in a manner that is incompatible with those purposes
- adequate, relevant and limited to what is necessary in relation to the purposes for which they are processed
- accurate and, where necessary, kept up to date

- kept in a form which permits identification of data subjects for no longer than is necessary for the purposes for which the data is processed and
- processed in a manner that ensures appropriate security of the personal data.

Participants must inform the coordinator without delay of any changes to the systems, rules and procedures that were part of the pillar assessment. The coordinator must immediately inform the granting authority.

Pillar-assessed participants that have also concluded a framework agreement with the EU, may moreover — under the same conditions as those above (i.e. not call into question the decision awarding the grant or breach the principle of equal treatment of applicants or beneficiaries) — rely on the provisions set out in that framework agreement.

SECTION 2 RULES FOR CARRYING OUT THE ACTION

ARTICLE 11 — PROPER IMPLEMENTATION OF THE ACTION

11.1 Obligation to properly implement the action

The beneficiaries must implement the action as described in Annex 1 and in compliance with the provisions of the Agreement, the call conditions and all legal obligations under applicable EU, international and national law.

11.2 Consequences of non-compliance

If a beneficiary breaches any of its obligations under this Article, the grant may be reduced (see Article 28).

Such breaches may also lead to other measures described in Chapter 5.

ARTICLE 12 — CONFLICT OF INTERESTS

12.1 Conflict of interests

The beneficiaries must take all measures to prevent any situation where the impartial and objective implementation of the Agreement could be compromised for reasons involving family, emotional life, political or national affinity, economic interest or any other direct or indirect interest ('conflict of interests').

They must formally notify the granting authority without delay of any situation constituting or likely to lead to a conflict of interests and immediately take all the necessary steps to rectify this situation.

The granting authority may verify that the measures taken are appropriate and may require additional measures to be taken by a specified deadline.

12.2 Consequences of non-compliance

If a beneficiary breaches any of its obligations under this Article, the grant may be reduced (see Article 28) and the grant or the beneficiary may be terminated (see Article 32).

Such breaches may also lead to other measures described in Chapter 5.

ARTICLE 13 — CONFIDENTIALITY AND SECURITY

13.1 Sensitive information

The parties must keep confidential any data, documents or other material (in any form) that is identified as sensitive in writing ('sensitive information') — during the implementation of the action and for at least until the time-limit set out in the Data Sheet (see Point 6).

If a beneficiary requests, the granting authority may agree to keep such information confidential for a longer period.

Unless otherwise agreed between the parties, they may use sensitive information only to implement the Agreement.

The beneficiaries may disclose sensitive information to their personnel or other participants involved in the action only if they:

- (a) need to know it in order to implement the Agreement and
- (b) are bound by an obligation of confidentiality.

The granting authority may disclose sensitive information to its staff and to other EU institutions and bodies.

It may moreover disclose sensitive information to third parties, if:

- (a) this is necessary to implement the Agreement or safeguard the EU financial interests and
- (b) the recipients of the information are bound by an obligation of confidentiality.

The confidentiality obligations no longer apply if:

- (a) the disclosing party agrees to release the other party
- (b) the information becomes publicly available, without breaching any confidentiality obligation
- (c) the disclosure of the sensitive information is required by EU, international or national law.

Specific confidentiality rules (if any) are set out in Annex 5.

13.2 Classified information

The parties must handle classified information in accordance with the applicable EU, international or national law on classified information (in particular, Decision 2015/444¹⁶ and its implementing rules).

Deliverables which contain classified information must be submitted according to special procedures agreed with the granting authority.

¹⁶ Commission Decision 2015/444/EC, Euratom of 13 March 2015 on the security rules for protecting EU classified information (OJ L 72, 17.3.2015, p. 53).

Action tasks involving classified information may be subcontracted only after explicit approval (in writing) from the granting authority.

Classified information may not be disclosed to any third party (including participants involved in the action implementation) without prior explicit written approval from the granting authority.

Specific security rules (if any) are set out in Annex 5.

13.3 Consequences of non-compliance

If a beneficiary breaches any of its obligations under this Article, the grant may be reduced (see Article 28).

Such breaches may also lead to other measures described in Chapter 5.

ARTICLE 14 — ETHICS AND VALUES

14.1 Ethics

The action must be carried out in line with the highest ethical standards and the applicable EU, international and national law on ethical principles.

Specific ethics rules (if any) are set out in Annex 5.

14.2 Values

The beneficiaries must commit to and ensure the respect of basic EU values (such as respect for human dignity, freedom, democracy, equality, the rule of law and human rights, including the rights of minorities).

Specific rules on values (if any) are set out in Annex 5.

14.3 Consequences of non-compliance

If a beneficiary breaches any of its obligations under this Article, the grant may be reduced (see Article 28).

Such breaches may also lead to other measures described in Chapter 5.

ARTICLE 15 — DATA PROTECTION

15.1 Data processing by the granting authority

Any personal data under the Agreement will be processed under the responsibility of the data controller of the granting authority in accordance with and for the purposes set out in the Portal Privacy Statement.

For grants where the granting authority is the European Commission, an EU regulatory or executive agency, joint undertaking or other EU body, the processing will be subject to Regulation 2018/1725¹⁷.

¹⁷ 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

15.2 Data processing by the beneficiaries

The beneficiaries must process personal data under the Agreement in compliance with the applicable EU, international and national law on data protection (in particular, Regulation 2016/679¹⁸).

They must ensure that personal data is:

- processed lawfully, fairly and in a transparent manner in relation to the data subjects
- collected for specified, explicit and legitimate purposes and not further processed in a manner that is incompatible with those purposes
- adequate, relevant and limited to what is necessary in relation to the purposes for which they are processed
- accurate and, where necessary, kept up to date
- kept in a form which permits identification of data subjects for no longer than is necessary for the purposes for which the data is processed and
- processed in a manner that ensures appropriate security of the data.

The beneficiaries may grant their personnel access to personal data only if it is strictly necessary for implementing, managing and monitoring the Agreement. The beneficiaries must ensure that the personnel is under a confidentiality obligation.

The beneficiaries must inform the persons whose data are transferred to the granting authority and provide them with the Portal Privacy Statement.

15.3 Consequences of non-compliance

If a beneficiary breaches any of its obligations under this Article, the grant may be reduced (see Article 28).

Such breaches may also lead to other measures described in Chapter 5.

ARTICLE 16 — INTELLECTUAL PROPERTY RIGHTS (IPR) — BACKGROUND AND RESULTS — ACCESS RIGHTS AND RIGHTS OF USE

16.1 Background and access rights to background

The beneficiaries must give each other and the other participants access to the background identified as needed for implementing the action, subject to any specific rules in Annex 5.

‘Background’ means any data, know-how or information — whatever its form or nature (tangible or intangible), including any rights such as intellectual property rights — that is:

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).

¹⁸ Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016 on the protection of natural persons with regard to the processing of personal data and on the free movement of such data, and repealing Directive 95/46/EC (‘GDPR’) (OJ L 119, 4.5.2016, p. 1).

- (a) held by the beneficiaries before they acceded to the Agreement and
- (b) needed to implement the action or exploit the results.

If background is subject to rights of a third party, the beneficiary concerned must ensure that it is able to comply with its obligations under the Agreement.

16.2 Ownership of results

The granting authority does not obtain ownership of the results produced under the action.

‘Results’ means any tangible or intangible effect of the action, such as data, know-how or information, whatever its form or nature, whether or not it can be protected, as well as any rights attached to it, including intellectual property rights.

16.3 Rights of use of the granting authority on materials, documents and information received for policy, information, communication, dissemination and publicity purposes

The granting authority has the right to use non-sensitive information relating to the action and materials and documents received from the beneficiaries (notably summaries for publication, deliverables, as well as any other material, such as pictures or audio-visual material, in paper or electronic form) for policy, information, communication, dissemination and publicity purposes — during the action or afterwards.

The right to use the beneficiaries’ materials, documents and information is granted in the form of a royalty-free, non-exclusive and irrevocable licence, which includes the following rights:

- (a) **use for its own purposes** (in particular, making them available to persons working for the granting authority or any other EU service (including institutions, bodies, offices, agencies, etc.) or EU Member State institution or body; copying or reproducing them in whole or in part, in unlimited numbers; and communication through press information services)
- (b) **distribution to the public** (in particular, publication as hard copies and in electronic or digital format, publication on the internet, as a downloadable or non-downloadable file, broadcasting by any channel, public display or presentation, communicating through press information services, or inclusion in widely accessible databases or indexes)
- (c) **editing or redrafting** (including shortening, summarising, inserting other elements (e.g. meta-data, legends, other graphic, visual, audio or text elements), extracting parts (e.g. audio or video files), dividing into parts, use in a compilation)
- (d) **translation**
- (e) **storage** in paper, electronic or other form
- (f) **archiving**, in line with applicable document-management rules
- (g) the right to authorise **third parties** to act on its behalf or sub-license to third parties the modes of use set out in Points (b), (c), (d) and (f), if needed for the information, communication and publicity activity of the granting authority

(h) **processing**, analysing, aggregating the materials, documents and information received and **producing derivative works**.

The rights of use are granted for the whole duration of the industrial or intellectual property rights concerned.

If materials or documents are subject to moral rights or third party rights (including intellectual property rights or rights of natural persons on their image and voice), the beneficiaries must ensure that they comply with their obligations under this Agreement (in particular, by obtaining the necessary licences and authorisations from the rights holders concerned).

Where applicable, the granting authority will insert the following information:

“© – [year] – [name of the copyright owner]. All rights reserved. Licensed to the [name of granting authority] under conditions.”

16.4 Specific rules on IPR, results and background

Specific rules regarding intellectual property rights, results and background (if any) are set out in Annex 5.

16.5 Consequences of non-compliance

If a beneficiary breaches any of its obligations under this Article, the grant may be reduced (see Article 28).

Such a breach may also lead to other measures described in Chapter 5.

ARTICLE 17 — COMMUNICATION, DISSEMINATION AND VISIBILITY

17.1 Communication — Dissemination — Promoting the action

Unless otherwise agreed with the granting authority, the beneficiaries must promote the action and its results by providing targeted information to multiple audiences (including the media and the public), in accordance with Annex 1 and in a strategic, coherent and effective manner.

Before engaging in a communication or dissemination activity expected to have a major media impact, the beneficiaries must inform the granting authority.

17.2 Visibility — European flag and funding statement

Unless otherwise agreed with the granting authority, communication activities of the beneficiaries related to the action (including media relations, conferences, seminars, information material, such as brochures, leaflets, posters, presentations, etc., in electronic form, via traditional or social media, etc.), dissemination activities and any infrastructure, equipment, vehicles, supplies or major result funded by the grant must acknowledge EU support and display the European flag (emblem) and funding statement (translated into local languages, where appropriate):



Funded by the
European Union



Co-funded by the
European Union



Funded by the
European Union



Co-funded by the
European Union

The emblem must remain distinct and separate and cannot be modified by adding other visual marks, brands or text.

Apart from the emblem, no other visual identity or logo may be used to highlight the EU support.

When displayed in association with other logos (e.g. of beneficiaries or sponsors), the emblem must be displayed at least as prominently and visibly as the other logos.

For the purposes of their obligations under this Article, the beneficiaries may use the emblem without first obtaining approval from the granting authority. This does not, however, give them the right to exclusive use. Moreover, they may not appropriate the emblem or any similar trademark or logo, either by registration or by any other means.

17.3 Quality of information — Disclaimer

Any communication or dissemination activity related to the action must use factually accurate information.

Moreover, it must indicate the following disclaimer (translated into local languages where appropriate):

“Funded by the European Union. Views and opinions expressed are however those of the author(s) only and do not necessarily reflect those of the European Union or [name of the granting authority]. Neither the European Union nor the granting authority can be held responsible for them.”

17.4 Specific communication, dissemination and visibility rules

Specific communication, dissemination and visibility rules (if any) are set out in Annex 5.

17.5 Consequences of non-compliance

If a beneficiary breaches any of its obligations under this Article, the grant may be reduced (see Article 28).

Such breaches may also lead to other measures described in Chapter 5.

ARTICLE 18 — SPECIFIC RULES FOR CARRYING OUT THE ACTION

Not applicable

SECTION 3 GRANT ADMINISTRATION

ARTICLE 19 — GENERAL INFORMATION OBLIGATIONS

19.1 Information requests

The beneficiaries must provide — during the action or afterwards and in accordance with Article 7 — any information requested in order to verify eligibility of the costs or contributions declared, proper implementation of the action and compliance with the other obligations under the Agreement.

The information provided must be accurate, precise and complete and in the format requested, including electronic format.

19.2 Participant Register data updates

The beneficiaries must keep — at all times, during the action or afterwards — their information stored in the Portal Participant Register up to date, in particular, their name, address, legal representatives, legal form and organisation type.

19.3 Information about events and circumstances which impact the action

The beneficiaries must immediately inform the granting authority (and the other beneficiaries) of any of the following:

- (a) **events** which are likely to affect or delay the implementation of the action or affect the EU's financial interests, in particular:
 - (i) changes in their legal, financial, technical, organisational or ownership situation (including changes linked to one of the exclusion grounds listed in the declaration of honour signed before grant signature)
 - (ii) linked action information: not applicable
- (b) **circumstances** affecting:
 - (i) the decision to award the grant or
 - (ii) compliance with requirements under the Agreement.

19.4 Consequences of non-compliance

If a beneficiary breaches any of its obligations under this Article, the grant may be reduced (see Article 28).

Such breaches may also lead to other measures described in Chapter 5.

ARTICLE 20 — RECORD-KEEPING

20.1 Keeping records and supporting documents

The beneficiaries must — at least until the time-limit set out in the Data Sheet (see Point 6) — keep records and other supporting documents to prove the proper implementation of the action in line with the accepted standards in the respective field (if any).

In addition, the beneficiaries must — for the same period — keep the following to justify the amounts declared:

- (a) for actual costs: adequate records and supporting documents to prove the costs declared (such as contracts, subcontracts, invoices and accounting records); in addition, the beneficiaries' usual accounting and internal control procedures must enable direct reconciliation between the amounts declared, the amounts recorded in their accounts and the amounts stated in the supporting documents
- (b) for flat-rate costs and contributions (if any): adequate records and supporting documents to prove the eligibility of the costs or contributions to which the flat-rate is applied
- (c) for the following simplified costs and contributions: the beneficiaries do not need to keep specific records on the actual costs incurred, but must keep:
 - (i) for unit costs and contributions (if any): adequate records and supporting documents to prove the number of units declared
 - (ii) for lump sum costs and contributions (if any): adequate records and supporting documents to prove proper implementation of the work as described in Annex 1
 - (iii) for financing not linked to costs (if any): adequate records and supporting documents to prove the achievement of the results or the fulfilment of the conditions as described in Annex 1
- (d) for unit, flat-rate and lump sum costs and contributions according to usual cost accounting practices (if any): the beneficiaries must keep any adequate records and supporting documents to prove that their cost accounting practices have been applied in a consistent manner, based on objective criteria, regardless of the source of funding, and that they comply with the eligibility conditions set out in Articles 6.1 and 6.2.

Moreover, the following is needed for specific budget categories:

- (e) for personnel costs: time worked for the beneficiary under the action must be supported by declarations signed monthly by the person and their supervisor, unless another reliable time-record system is in place; the granting authority may accept alternative evidence supporting the time worked for the action declared, if it considers that it offers an adequate level of assurance

(f) additional record-keeping rules: not applicable

The records and supporting documents must be made available upon request (see Article 19) or in the context of checks, reviews, audits or investigations (see Article 25).

If there are on-going checks, reviews, audits, investigations, litigation or other pursuits of claims under the Agreement (including the extension of findings; see Article 25), the beneficiaries must keep these records and other supporting documentation until the end of these procedures.

The beneficiaries must keep the original documents. Digital and digitalised documents are considered originals if they are authorised by the applicable national law. The granting authority may accept non-original documents if they offer a comparable level of assurance.

20.2 Consequences of non-compliance

If a beneficiary breaches any of its obligations under this Article, costs or contributions insufficiently substantiated will be ineligible (see Article 6) and will be rejected (see Article 27), and the grant may be reduced (see Article 28).

Such breaches may also lead to other measures described in Chapter 5.

ARTICLE 21 — REPORTING

21.1 Continuous reporting

The beneficiaries must continuously report on the progress of the action (e.g. **deliverables, milestones, outputs/outcomes, critical risks, indicators**, etc; if any), in the Portal Continuous Reporting tool and in accordance with the timing and conditions it sets out (as agreed with the granting authority).

Standardised deliverables (e.g. progress reports not linked to payments, reports on cumulative expenditure, special reports, etc; if any) must be submitted using the templates published on the Portal.

21.2 Periodic reporting: Technical reports and financial statements

In addition, the beneficiaries must provide reports to request payments, in accordance with the schedule and modalities set out in the Data Sheet (see Point 4.2):

- for additional prefinancings (if any): an **additional prefinancing report**
- for interim payments (if any) and the final payment: a **periodic report**.

The prefinancing and periodic reports include a technical and financial part.

The technical part includes an overview of the action implementation. It must be prepared using the template available in the Portal Periodic Reporting tool.

The financial part of the additional prefinancing report includes a statement on the use of the previous prefinancing payment.

The financial part of the periodic report includes:

- the financial statements (individual and consolidated; for all beneficiaries/affiliated entities)
- the explanation on the use of resources (or detailed cost reporting table, if required)
- the certificates on the financial statements (CFS) (if required; see Article 24.2 and Data Sheet, Point 4.3).

The **financial statements** must detail the eligible costs and contributions for each budget category and, for the final payment, also the revenues for the action (see Articles 6 and 22).

All eligible costs and contributions incurred should be declared, even if they exceed the amounts indicated in the estimated budget (see Annex 2). Amounts that are not declared in the individual financial statements will not be taken into account by the granting authority.

By signing the financial statements (directly in the Portal Periodic Reporting tool), the beneficiaries confirm that:

- the information provided is complete, reliable and true
- the costs and contributions declared are eligible (see Article 6)
- the costs and contributions can be substantiated by adequate records and supporting documents (see Article 20) that will be produced upon request (see Article 19) or in the context of checks, reviews, audits and investigations (see Article 25)
- for the final periodic report: all the revenues have been declared (if required; see Article 22).

Beneficiaries will have to submit also the financial statements of their affiliated entities (if any). In case of recoveries (see Article 22), beneficiaries will be held responsible also for the financial statements of their affiliated entities.

21.3 Currency for financial statements and conversion into euros

The financial statements must be drafted in euro.

Beneficiaries with general accounts established in a currency other than the euro must convert the costs recorded in their accounts into euro, at the average of the daily exchange rates published in the C series of the *Official Journal of the European Union* (ECB website), calculated over the corresponding reporting period.

If no daily euro exchange rate is published in the *Official Journal* for the currency in question, they must be converted at the average of the monthly accounting exchange rates published on the European Commission website (InforEuro), calculated over the corresponding reporting period.

Beneficiaries with general accounts in euro must convert costs incurred in another currency into euro according to their usual accounting practices.

21.4 Reporting language

The reporting must be in the language of the Agreement, unless otherwise agreed with the granting authority (see Data Sheet, Point 4.2).

21.5 Consequences of non-compliance

If a report submitted does not comply with this Article, the granting authority may suspend the payment deadline (see Article 29) and apply other measures described in Chapter 5.

If the coordinator breaches its reporting obligations, the granting authority may terminate the grant or the coordinator's participation (see Article 32) or apply other measures described in Chapter 5.

ARTICLE 22 — PAYMENTS AND RECOVERIES — CALCULATION OF AMOUNTS DUE

22.1 Payments and payment arrangements

Payments will be made in accordance with the schedule and modalities set out in the Data Sheet (see Point 4.2).

They will be made in euro to the bank account indicated by the coordinator (see Data Sheet, Point 4.2) and must be distributed without unjustified delay (restrictions may apply to distribution of the initial prefinancing payment; see Data Sheet, Point 4.2).

Payments to this bank account will discharge the granting authority from its payment obligation.

The cost of payment transfers will be borne as follows:

- the granting authority bears the cost of transfers charged by its bank
- the beneficiary bears the cost of transfers charged by its bank
- the party causing a repetition of a transfer bears all costs of the repeated transfer.

Payments by the granting authority will be considered to have been carried out on the date when they are debited to its account.

22.2 Recoveries

Recoveries will be made, if — at beneficiary termination, final payment or afterwards — it turns out that the granting authority has paid too much and needs to recover the amounts undue.

The general liability regime for recoveries (first-line liability) is as follows: At final payment, the coordinator will be fully liable for recoveries, even if it has not been the final recipient of the undue amounts. At beneficiary termination or after final payment, recoveries will be made directly against the beneficiaries concerned.

Beneficiaries will be fully liable for repaying the debts of their affiliated entities.

In case of enforced recoveries (see Article 22.4):

- the beneficiaries will be jointly and severally liable for repaying debts of another beneficiary under the Agreement (including late-payment interest), if required by the granting authority (see Data Sheet, Point 4.4)
- affiliated entities will be held liable for repaying debts of their beneficiaries under the

Agreement (including late-payment interest), if required by the granting authority (see Data Sheet, Point 4.4).

22.3 Amounts due

22.3.1 Prefinancing payments

The aim of the prefinancing is to provide the beneficiaries with a float.

It remains the property of the EU until the final payment.

For **initial prefinancings** (if any), the amount due, schedule and modalities are set out in the Data Sheet (see Point 4.2).

For **additional prefinancings** (if any), the amount due, schedule and modalities are also set out in the Data Sheet (see Point 4.2). However, if the statement on the use of the previous prefinancing payment shows that less than 70% was used, the amount set out in the Data Sheet will be reduced by the difference between the 70% threshold and the amount used.

Prefinancing payments (or parts of them) may be offset (without the beneficiaries' consent) against amounts owed by a beneficiary to the granting authority — up to the amount due to that beneficiary.

For grants where the granting authority is the European Commission or an EU executive agency, offsetting may also be done against amounts owed to other Commission services or executive agencies.

Payments will not be made if the payment deadline or payments are suspended (see Articles 29 and 30).

22.3.2 Amount due at beneficiary termination — Recovery

In case of beneficiary termination, the granting authority will determine the provisional amount due for the beneficiary concerned. Payments (if any) will be made with the next interim or final payment.

The **amount due** will be calculated in the following step:

Step 1 — Calculation of the total accepted EU contribution

Step 1 — Calculation of the total accepted EU contribution

The granting authority will first calculate the 'accepted EU contribution' for the beneficiary for all reporting periods, by calculating the 'maximum EU contribution to costs' (applying the funding rate to the accepted costs of the beneficiary), taking into account requests for a lower contribution to costs and CFS threshold cappings (if any; see Article 24.5) and adding the contributions (accepted unit, flat-rate or lump sum contributions and financing not linked to costs, if any).

After that, the granting authority will take into account grant reductions (if any). The resulting amount is the 'total accepted EU contribution' for the beneficiary.

The **balance** is then calculated by deducting the payments received (if any; see report on the distribution of payments in Article 32), from the total accepted EU contribution:

{total accepted EU contribution for the beneficiary

minus

{prefinancing and interim payments received (if any)}.

If the balance is **positive**, the amount will be included in the next interim or final payment to the consortium.

If the balance is **negative**, it will be **recovered** in accordance with the following procedure:

The granting authority will send a **pre-information letter** to the beneficiary concerned:

- formally notifying the intention to recover, the amount due, the amount to be recovered and the reasons why and
- requesting observations within 30 days of receiving notification.

If no observations are submitted (or the granting authority decides to pursue recovery despite the observations it has received), it will confirm the amount to be recovered and ask this amount to be paid to the coordinator (**confirmation letter**).

The amounts will later on also be taken into account for the next interim or final payment.

22.3.3 Interim payments

Interim payments reimburse the eligible costs and contributions claimed for the implementation of the action during the reporting periods (if any).

Interim payments (if any) will be made in accordance with the schedule and modalities set out the Data Sheet (see Point 4.2).

Payment is subject to the approval of the periodic report. Its approval does not imply recognition of compliance, authenticity, completeness or correctness of its content.

The **interim payment** will be calculated by the granting authority in the following steps:

Step 1 — Calculation of the total accepted EU contribution

Step 2 — Limit to the interim payment ceiling

Step 1 — Calculation of the total accepted EU contribution

The granting authority will calculate the ‘accepted EU contribution’ for the action for the reporting period, by first calculating the ‘maximum EU contribution to costs’ (applying the funding rate to the accepted costs of each beneficiary), taking into account requests for a lower contribution to costs, and CFS threshold cappings (if any; see Article 24.5) and adding the contributions (accepted unit, flat-rate or lump sum contributions and financing not linked to costs, if any).

After that, the granting authority will take into account grant reductions from beneficiary termination (if any). The resulting amount is the ‘total accepted EU contribution’.

Step 2 — Limit to the interim payment ceiling

The resulting amount is then capped to ensure that the total amount of prefinancing and interim payments (if any) does not exceed the interim payment ceiling set out in the Data Sheet (see Point 4.2).

Interim payments (or parts of them) may be offset (without the beneficiaries' consent) against amounts owed by a beneficiary to the granting authority — up to the amount due to that beneficiary.

For grants where the granting authority is the European Commission or an EU executive agency, offsetting may also be done against amounts owed to other Commission services or executive agencies.

Payments will not be made if the payment deadline or payments are suspended (see Articles 29 and 30).

22.3.4 Final payment — Final grant amount — Revenues and Profit — Recovery

The final payment (payment of the balance) reimburses the remaining part of the eligible costs and contributions claimed for the implementation of the action (if any).

The final payment will be made in accordance with the schedule and modalities set out in the Data Sheet (see Point 4.2).

Payment is subject to the approval of the final periodic report. Its approval does not imply recognition of compliance, authenticity, completeness or correctness of its content.

The **final grant amount for the action** will be calculated in the following steps:

Step 1 — Calculation of the total accepted EU contribution

Step 2 — Limit to the maximum grant amount

Step 3 — Reduction due to the no-profit rule

Step 1 — Calculation of the total accepted EU contribution

The granting authority will first calculate the 'accepted EU contribution' for the action for all reporting periods, by calculating the 'maximum EU contribution to costs' (applying the funding rate to the total accepted costs of each beneficiary), taking into account requests for a lower contribution to costs, CFS threshold cappings (if any; see Article 24.5) and adding the contributions (accepted unit, flat-rate or lump sum contributions and financing not linked to costs, if any).

After that, the granting authority will take into account grant reductions (if any). The resulting amount is the 'total accepted EU contribution'.

Step 2 — Limit to the maximum grant amount

If the resulting amount is higher than the maximum grant amount set out in Article 5.2, it will be limited to the latter.

Step 3 — Reduction due to the no-profit rule

If the no-profit rule is provided for in the Data Sheet (see Point 4.2), the grant must not produce a profit (i.e. surplus of the amount obtained following Step 2 plus the action's revenues, over the eligible costs and contributions approved by the granting authority).

'Revenue' is all income generated by the action, during its duration (see Article 4), for beneficiaries that are profit legal entities.

If there is a profit, it will be deducted in proportion to the final rate of reimbursement of the eligible costs approved by the granting authority (as compared to the amount calculated following Steps 1 and 2 minus the contributions).

The **balance** (final payment) is then calculated by deducting the total amount of prefinancing and interim payments already made (if any), from the final grant amount:

$$\begin{aligned} & \{\text{final grant amount} \\ & \text{minus} \\ & \{\text{prefinancing and interim payments made (if any)}\} \}. \end{aligned}$$

If the balance is **positive**, it will be **paid** to the coordinator.

The final payment (or part of it) may be offset (without the beneficiaries' consent) against amounts owed by a beneficiary to the granting authority — up to the amount due to that beneficiary.

For grants where the granting authority is the European Commission or an EU executive agency, offsetting may also be done against amounts owed to other Commission services or executive agencies.

Payments will not be made if the payment deadline or payments are suspended (see Articles 29 and 30).

If the balance is **negative**, it will be **recovered** in accordance with the following procedure:

The granting authority will send a **pre-information letter** to the coordinator:

- formally notifying the intention to recover, the final grant amount, the amount to be recovered and the reasons why
- requesting observations within 30 days of receiving notification.

If no observations are submitted (or the granting authority decides to pursue recovery despite the observations it has received), it will confirm the amount to be recovered (**confirmation letter**), together with a **debit note** with the terms and date for payment.

If payment is not made by the date specified in the debit note, the granting authority will **enforce recovery** in accordance with Article 22.4.

22.3.5 Audit implementation after final payment — Revised final grant amount — Recovery

If — after the final payment (in particular, after checks, reviews, audits or investigations; see Article 25) — the granting authority rejects costs or contributions (see Article 27) or reduces the grant (see Article 28), it will calculate the **revised final grant amount** for the beneficiary concerned.

The **beneficiary revised final grant amount** will be calculated in the following step:

Step 1 — Calculation of the revised total accepted EU contribution

Step 1 — Calculation of the revised total accepted EU contribution

The granting authority will first calculate the ‘revised accepted EU contribution’ for the beneficiary, by calculating the ‘revised accepted costs’ and ‘revised accepted contributions’.

After that, it will take into account grant reductions (if any). The resulting ‘revised total accepted EU contribution’ is the beneficiary revised final grant amount.

If the revised final grant amount is lower than the beneficiary’s final grant amount (i.e. its share in the final grant amount for the action), it will be **recovered** in accordance with the following procedure:

The **beneficiary final grant amount** (i.e. share in the final grant amount for the action) is calculated as follows:

$$\left\{ \begin{array}{l} \text{total accepted EU contribution for the beneficiary} \\ \text{divided by} \\ \text{total accepted EU contribution for the action} \end{array} \right\} \times \left\{ \begin{array}{l} \text{multiplied by} \\ \text{final grant amount for the action} \end{array} \right\}.$$

The granting authority will send a **pre-information letter** to the beneficiary concerned:

- formally notifying the intention to recover, the amount to be recovered and the reasons why and
- requesting observations within 30 days of receiving notification.

If no observations are submitted (or the granting authority decides to pursue recovery despite the observations it has received), it will confirm the amount to be recovered (**confirmation letter**), together with a **debit note** with the terms and the date for payment.

Recoveries against affiliated entities (if any) will be handled through their beneficiaries.

If payment is not made by the date specified in the debit note, the granting authority will **enforce recovery** in accordance with Article 22.4.

22.4 Enforced recovery

If payment is not made by the date specified in the debit note, the amount due will be recovered:

- (a) by offsetting the amount — without the coordinator or beneficiary’s consent — against any amounts owed to the coordinator or beneficiary by the granting authority.

In exceptional circumstances, to safeguard the EU financial interests, the amount may be offset before the payment date specified in the debit note.

For grants where the granting authority is the European Commission or an EU executive agency, debts may also be offset against amounts owed by other Commission services or executive agencies.

- (b) by drawing on the financial guarantee(s) (if any)

- (c) by holding other beneficiaries jointly and severally liable (if any; see Data Sheet, Point 4.4)

- (d) by holding affiliated entities jointly and severally liable (if any, see Data Sheet, Point 4.4)
- (e) by taking legal action (see Article 43) or, provided that the granting authority is the European Commission or an EU executive agency, by adopting an enforceable decision under Article 299 of the Treaty on the Functioning of the EU (TFEU) and Article 100(2) of EU Financial Regulation 2018/1046.

The amount to be recovered will be increased by **late-payment interest** at the rate set out in Article 22.5, from the day following the payment date in the debit note, up to and including the date the full payment is received.

Partial payments will be first credited against expenses, charges and late-payment interest and then against the principal.

Bank charges incurred in the recovery process will be borne by the beneficiary, unless Directive 2015/2366¹⁹ applies.

For grants where the granting authority is an EU executive agency, enforced recovery by offsetting or enforceable decision will be done by the services of the European Commission (see also Article 43).

22.5 Consequences of non-compliance

22.5.1 If the granting authority does not pay within the payment deadlines (see above), the beneficiaries are entitled to **late-payment interest** at the rate applied by the European Central Bank (ECB) for its main refinancing operations in euros ('reference rate'), plus the rate specified in the Data Sheet (Point 4.2). The reference rate is the rate in force on the first day of the month in which the payment deadline expires, as published in the C series of the *Official Journal of the European Union*.

If the late-payment interest is lower than or equal to EUR 200, it will be paid to the coordinator only on request submitted within two months of receiving the late payment.

Late-payment interest is not due if all beneficiaries are EU Member States (including regional and local government authorities or other public bodies acting on behalf of a Member State for the purpose of this Agreement).

If payments or the payment deadline are suspended (see Articles 29 and 30), payment will not be considered as late.

Late-payment interest covers the period running from the day following the due date for payment (see above), up to and including the date of payment.

Late-payment interest is not considered for the purposes of calculating the final grant amount.

22.5.2 If the coordinator breaches any of its obligations under this Article, the grant may be reduced (see Article 29) and the grant or the coordinator may be terminated (see Article 32).

Such breaches may also lead to other measures described in Chapter 5.

¹⁹ Directive (EU) 2015/2366 of the European Parliament and of the Council of 25 November 2015 on payment services in the internal market, amending Directives 2002/65/EC, 2009/110/EC and 2013/36/EU and Regulation (EU) No 1093/2010, and repealing Directive 2007/64/EC (OJ L 337, 23.12.2015, p. 35).

ARTICLE 23 — GUARANTEES

23.1 Prefinancing guarantee

If required by the granting authority (see Data Sheet, Point 4.2), the beneficiaries must provide (one or more) prefinancing guarantee(s) in accordance with the timing and the amounts set out in the Data Sheet.

The coordinator must submit them to the granting authority in due time before the prefinancing they are linked to.

The guarantees must be drawn up using the template published on the Portal and fulfil the following conditions:

- (a) be provided by a bank or approved financial institution established in the EU or — if requested by the coordinator and accepted by the granting authority — by a third party or a bank or financial institution established outside the EU offering equivalent security
- (b) the guarantor stands as first-call guarantor and does not require the granting authority to first have recourse against the principal debtor (i.e. the beneficiary concerned) and
- (c) remain explicitly in force until the final payment and, if the final payment takes the form of a recovery, until five months after the debit note is notified to a beneficiary.

They will be released within the following month.

23.2 Consequences of non-compliance

If the beneficiaries breach their obligation to provide the prefinancing guarantee, the prefinancing will not be paid.

Such breaches may also lead to other measures described in Chapter 5.

ARTICLE 24 — CERTIFICATES

Not applicable

ARTICLE 25 — CHECKS, REVIEWS, AUDITS AND INVESTIGATIONS — EXTENSION OF FINDINGS

25.1 Granting authority checks, reviews and audits

25.1.1 Internal checks

The granting authority may — during the action or afterwards — check the proper implementation of the action and compliance with the obligations under the Agreement, including assessing costs and contributions, deliverables and reports.

25.1.2 Project reviews

The granting authority may carry out reviews on the proper implementation of the action and

compliance with the obligations under the Agreement (general project reviews or specific issues reviews).

Such project reviews may be started during the implementation of the action and until the time-limit set out in the Data Sheet (see Point 6). They will be formally notified to the coordinator or beneficiary concerned and will be considered to start on the date of the notification.

If needed, the granting authority may be assisted by independent, outside experts. If it uses outside experts, the coordinator or beneficiary concerned will be informed and have the right to object on grounds of commercial confidentiality or conflict of interest.

The coordinator or beneficiary concerned must cooperate diligently and provide — within the deadline requested — any information and data in addition to deliverables and reports already submitted (including information on the use of resources). The granting authority may request beneficiaries to provide such information to it directly. Sensitive information and documents will be treated in accordance with Article 13.

The coordinator or beneficiary concerned may be requested to participate in meetings, including with the outside experts.

For **on-the-spot visits**, the beneficiary concerned must allow access to sites and premises (including to the outside experts) and must ensure that information requested is readily available.

Information provided must be accurate, precise and complete and in the format requested, including electronic format.

On the basis of the review findings, a **project review report** will be drawn up.

The granting authority will formally notify the project review report to the coordinator or beneficiary concerned, which has 30 days from receiving notification to make observations.

Project reviews (including project review reports) will be in the language of the Agreement.

25.1.3 Audits

The granting authority may carry out audits on the proper implementation of the action and compliance with the obligations under the Agreement.

Such audits may be started during the implementation of the action and until the time-limit set out in the Data Sheet (see Point 6). They will be formally notified to the beneficiary concerned and will be considered to start on the date of the notification.

The granting authority may use its own audit service, delegate audits to a centralised service or use external audit firms. If it uses an external firm, the beneficiary concerned will be informed and have the right to object on grounds of commercial confidentiality or conflict of interest.

The beneficiary concerned must cooperate diligently and provide — within the deadline requested — any information (including complete accounts, individual salary statements or other personal data) to verify compliance with the Agreement. Sensitive information and documents will be treated in accordance with Article 13.

For **on-the-spot** visits, the beneficiary concerned must allow access to sites and premises (including for the external audit firm) and must ensure that information requested is readily available.

Information provided must be accurate, precise and complete and in the format requested, including electronic format.

On the basis of the audit findings, a **draft audit report** will be drawn up.

The auditors will formally notify the draft audit report to the beneficiary concerned, which has 30 days from receiving notification to make observations (contradictory audit procedure).

The **final audit report** will take into account observations by the beneficiary concerned and will be formally notified to them.

Audits (including audit reports) will be in the language of the Agreement.

25.2 European Commission checks, reviews and audits in grants of other granting authorities

Where the granting authority is not the European Commission, the latter has the same rights of checks, reviews and audits as the granting authority.

25.3 Access to records for assessing simplified forms of funding

The beneficiaries must give the European Commission access to their statutory records for the periodic assessment of simplified forms of funding which are used in EU programmes.

25.4 OLAF, EPPO and ECA audits and investigations

The following bodies may also carry out checks, reviews, audits and investigations — during the action or afterwards:

- the European Anti-Fraud Office (OLAF) under Regulations No 883/2013²⁰ and No 2185/96²¹
- the European Public Prosecutor's Office (EPPO) under Regulation 2017/1939
- the European Court of Auditors (ECA) under Article 287 of the Treaty on the Functioning of the EU (TFEU) and Article 257 of EU Financial Regulation 2018/1046.

If requested by these bodies, the beneficiary concerned must provide full, accurate and complete information in the format requested (including complete accounts, individual salary statements or other personal data, including in electronic format) and allow access to sites and premises for on-the-spot visits or inspections — as provided for under these Regulations.

To this end, the beneficiary concerned must keep all relevant information relating to the action, at

²⁰ Regulation (EU, Euratom) No 883/2013 of the European Parliament and of the Council of 11 September 2013 concerning investigations conducted by the European Anti-Fraud Office (OLAF) and repealing Regulation (EC) No 1073/1999 of the European Parliament and of the Council and Council Regulation (Euratom) No 1074/1999 (OJ L 248, 18/09/2013, p. 1).

²¹ Council Regulation (Euratom, EC) No 2185/1996 of 11 November 1996 concerning on-the-spot checks and inspections carried out by the Commission in order to protect the European Communities' financial interests against fraud and other irregularities (OJ L 292, 15/11/1996, p. 2).

least until the time-limit set out in the Data Sheet (Point 6) and, in any case, until any ongoing checks, reviews, audits, investigations, litigation or other pursuits of claims have been concluded.

25.5 Consequences of checks, reviews, audits and investigations — Extension of results of reviews, audits or investigations

25.5.1 Consequences of checks, reviews, audits and investigations in this grant

Findings in checks, reviews, audits or investigations carried out in the context of this grant may lead to rejections (see Article 27), grant reduction (see Article 28) or other measures described in Chapter 5.

Rejections or grant reductions after the final payment will lead to a revised final grant amount (see Article 22).

Findings in checks, reviews, audits or investigations during the action implementation may lead to a request for amendment (see Article 39), to change the description of the action set out in Annex 1.

Checks, reviews, audits or investigations that find systemic or recurrent errors, irregularities, fraud or breach of obligations in any EU grant may also lead to consequences in other EU grants awarded under similar conditions ('extension to other grants').

Moreover, findings arising from an OLAF or EPPO investigation may lead to criminal prosecution under national law.

25.5.2 Extension from other grants

Results of checks, reviews, audits or investigations in other grants may be extended to this grant, if:

- (a) the beneficiary concerned is found, in other EU grants awarded under similar conditions, to have committed systemic or recurrent errors, irregularities, fraud or breach of obligations that have a material impact on this grant and
- (b) those findings are formally notified to the beneficiary concerned — together with the list of grants affected by the findings — within the time-limit for audits set out in the Data Sheet (see Point 6).

The granting authority will formally notify the beneficiary concerned of the intention to extend the findings and the list of grants affected.

If the extension concerns **rejections of costs or contributions**: the notification will include:

- (a) an invitation to submit observations on the list of grants affected by the findings
- (b) the request to submit revised financial statements for all grants affected
- (c) the correction rate for extrapolation, established on the basis of the systemic or recurrent errors, to calculate the amounts to be rejected, if the beneficiary concerned:
 - (i) considers that the submission of revised financial statements is not possible or practicable or
 - (ii) does not submit revised financial statements.

If the extension concerns **grant reductions**: the notification will include:

- (a) an invitation to submit observations on the list of grants affected by the findings and
- (b) the **correction rate for extrapolation**, established on the basis of the systemic or recurrent errors and the principle of proportionality.

The beneficiary concerned has **60 days** from receiving notification to submit observations, revised financial statements or to propose a duly substantiated **alternative correction method/rate**.

On the basis of this, the granting authority will analyse the impact and decide on the implementation (i.e. start rejection or grant reduction procedures, either on the basis of the revised financial statements or the announced/alternative method/rate or a mix of those; see Articles 27 and 28).

25.6 Consequences of non-compliance

If a beneficiary breaches any of its obligations under this Article, costs or contributions insufficiently substantiated will be ineligible (see Article 6) and will be rejected (see Article 27), and the grant may be reduced (see Article 28).

Such breaches may also lead to other measures described in Chapter 5.

ARTICLE 26 — IMPACT EVALUATIONS

26.1 Impact evaluation

The granting authority may carry out impact evaluations of the action, measured against the objectives and indicators of the EU programme funding the grant.

Such evaluations may be started during implementation of the action and until the time-limit set out in the Data Sheet (see Point 6). They will be formally notified to the coordinator or beneficiaries and will be considered to start on the date of the notification.

If needed, the granting authority may be assisted by independent outside experts.

The coordinator or beneficiaries must provide any information relevant to evaluate the impact of the action, including information in electronic format.

26.2 Consequences of non-compliance

If a beneficiary breaches any of its obligations under this Article, the granting authority may apply the measures described in Chapter 5.

CHAPTER 5 CONSEQUENCES OF NON-COMPLIANCE

SECTION 1 REJECTIONS AND GRANT REDUCTION

ARTICLE 27 — REJECTION OF COSTS AND CONTRIBUTIONS

27.1 Conditions

The granting authority will — at beneficiary termination, interim payment, final payment or afterwards — reject any costs or contributions which are ineligible (see Article 6), in particular following checks, reviews, audits or investigations (see Article 25).

The rejection may also be based on the extension of findings from other grants to this grant (see Article 25).

Ineligible costs or contributions will be rejected.

27.2 Procedure

If the rejection does not lead to a recovery, the granting authority will formally notify the coordinator or beneficiary concerned of the rejection, the amounts and the reasons why. The coordinator or beneficiary concerned may — within 30 days of receiving notification — submit observations if it disagrees with the rejection (payment review procedure).

If the rejection leads to a recovery, the granting authority will follow the contradictory procedure with pre-information letter set out in Article 22.

27.3 Effects

If the granting authority rejects costs or contributions, it will deduct them from the costs or contributions declared and then calculate the amount due (and, if needed, make a recovery; see Article 22).

ARTICLE 28 — GRANT REDUCTION

28.1 Conditions

The granting authority may — at beneficiary termination, final payment or afterwards — reduce the grant for a beneficiary, if:

- (a) the beneficiary (or a person having powers of representation, decision-making or control, or person essential for the award/implementation of the grant) has committed:
 - (i) substantial errors, irregularities or fraud or
 - (ii) serious breach of obligations under this Agreement or during its award (including improper implementation of the action, non-compliance with the call conditions, submission of false information, failure to provide required information, breach of ethics or security rules (if applicable), etc.), or
- (b) the beneficiary (or a person having powers of representation, decision-making or control, or person essential for the award/implementation of the grant) has committed — in other EU grants awarded to it under similar conditions — systemic or recurrent errors, irregularities, fraud or serious breach of obligations that have a material impact on this grant (see Article 25).

The amount of the reduction will be calculated for each beneficiary concerned and proportionate to the seriousness and the duration of the errors, irregularities or fraud or breach of obligations, by applying an individual reduction rate to their accepted EU contribution.

28.2 Procedure

If the grant reduction does not lead to a recovery, the granting authority will formally notify the coordinator or beneficiary concerned of the reduction, the amount to be reduced and the reasons why. The coordinator or beneficiary concerned may — within 30 days of receiving notification — submit observations if it disagrees with the reduction (payment review procedure).

If the grant reduction leads to a recovery, the granting authority will follow the contradictory procedure with pre-information letter set out in Article 22.

28.3 Effects

If the granting authority reduces the grant, it will deduct the reduction and then calculate the amount due (and, if needed, make a recovery; see Article 22).

SECTION 2 SUSPENSION AND TERMINATION

ARTICLE 29 — PAYMENT DEADLINE SUSPENSION

29.1 Conditions

The granting authority may — at any moment — suspend the payment deadline if a payment cannot be processed because:

- (a) the required report (see Article 21) has not been submitted or is not complete or additional information is needed
- (b) there are doubts about the amount to be paid (e.g. ongoing audit extension procedure, queries about eligibility, need for a grant reduction, etc.) and additional checks, reviews, audits or investigations are necessary, or
- (c) there are other issues affecting the EU financial interests.

29.2 Procedure

The granting authority will formally notify the coordinator of the suspension and the reasons why.

The suspension will **take effect** the day the notification is sent.

If the conditions for suspending the payment deadline are no longer met, the suspension will be **lifted** — and the remaining time to pay (see Data Sheet, Point 4.2) will resume.

If the suspension exceeds two months, the coordinator may request the granting authority to confirm if the suspension will continue.

If the payment deadline has been suspended due to the non-compliance of the report and the revised report is not submitted (or was submitted but is also rejected), the granting authority may also terminate the grant or the participation of the coordinator (see Article 32).

ARTICLE 30 — PAYMENT SUSPENSION

30.1 Conditions

The granting authority may — at any moment — suspend payments, in whole or in part for one or more beneficiaries, if:

- (a) a beneficiary (or a person having powers of representation, decision-making or control, or person essential for the award/implementation of the grant) has committed or is suspected of having committed:
 - (i) substantial errors, irregularities or fraud or
 - (ii) serious breach of obligations under this Agreement or during its award (including improper implementation of the action, non-compliance with the call conditions, submission of false information, failure to provide required information, breach of ethics or security rules (if applicable), etc.), or
- (b) a beneficiary (or a person having powers of representation, decision-making or control, or person essential for the award/implementation of the grant) has committed — in other EU grants awarded to it under similar conditions — systemic or recurrent errors, irregularities, fraud or serious breach of obligations that have a material impact on this grant.

If payments are suspended for one or more beneficiaries, the granting authority will make partial payment(s) for the part(s) not suspended. If suspension concerns the final payment, the payment (or recovery) of the remaining amount after suspension is lifted will be considered to be the payment that closes the action.

30.2 Procedure

Before suspending payments, the granting authority will send a **pre-information letter** to the beneficiary concerned:

- formally notifying the intention to suspend payments and the reasons why and
- requesting observations within 30 days of receiving notification.

If the granting authority does not receive observations or decides to pursue the procedure despite the observations it has received, it will confirm the suspension (**confirmation letter**). Otherwise, it will formally notify that the procedure is discontinued.

At the end of the suspension procedure, the granting authority will also inform the coordinator.

The suspension will **take effect** the day after the confirmation notification is sent.

If the conditions for resuming payments are met, the suspension will be **lifted**. The granting authority will formally notify the beneficiary concerned (and the coordinator) and set the suspension end date.

During the suspension, no prefinancing will be paid to the beneficiaries concerned. For interim payments, the periodic reports for all reporting periods except the last one (see Article 21) must not contain any financial statements from the beneficiary concerned (or its affiliated entities). The coordinator must include them in the next periodic report after the suspension is lifted or — if suspension is not lifted before the end of the action — in the last periodic report.

ARTICLE 31 — GRANT AGREEMENT SUSPENSION

31.1 Consortium-requested GA suspension

31.1.1 Conditions and procedure

The beneficiaries may request the suspension of the grant or any part of it, if exceptional circumstances — in particular *force majeure* (see Article 35) — make implementation impossible or excessively difficult.

The coordinator must submit a request for **amendment** (see Article 39), with:

- the reasons why
- the date the suspension takes effect; this date may be before the date of the submission of the amendment request and
- the expected date of resumption.

The suspension will **take effect** on the day specified in the amendment.

Once circumstances allow for implementation to resume, the coordinator must immediately request another **amendment** of the Agreement to set the suspension end date, the resumption date (one day after suspension end date), extend the duration and make other changes necessary to adapt the action to the new situation (see Article 39) — unless the grant has been terminated (see Article 32). The suspension will be **lifted** with effect from the suspension end date set out in the amendment. This date may be before the date of the submission of the amendment request.

During the suspension, no prefinancing will be paid. Costs incurred or contributions for activities implemented during grant suspension are not eligible (see Article 6.3).

31.2 EU-initiated GA suspension

31.2.1 Conditions

The granting authority may suspend the grant or any part of it, if:

- (a) a beneficiary (or a person having powers of representation, decision-making or control, or person essential for the award/implementation of the grant) has committed or is suspected of having committed:
 - (i) substantial errors, irregularities or fraud or
 - (ii) serious breach of obligations under this Agreement or during its award (including improper implementation of the action, non-compliance with the call conditions, submission of false information, failure to provide required information, breach of ethics or security rules (if applicable), etc.), or
- (b) a beneficiary (or a person having powers of representation, decision-making or control, or person essential for the award/implementation of the grant) has committed — in other EU grants awarded to it under similar conditions — systemic or recurrent errors, irregularities, fraud or serious breach of obligations that have a material impact on this grant

(c) other:

- (i) linked action issues: not applicable
- (ii) additional GA suspension grounds: not applicable.

31.2.2 Procedure

Before suspending the grant, the granting authority will send a **pre-information letter** to the coordinator:

- formally notifying the intention to suspend the grant and the reasons why and
- requesting observations within 30 days of receiving notification.

If the granting authority does not receive observations or decides to pursue the procedure despite the observations it has received, it will confirm the suspension (**confirmation letter**). Otherwise, it will formally notify that the procedure is discontinued.

The suspension will **take effect** the day after the confirmation notification is sent (or on a later date specified in the notification).

Once the conditions for resuming implementation of the action are met, the granting authority will formally notify the coordinator a **lifting of suspension letter**, in which it will set the suspension end date and invite the coordinator to request an amendment of the Agreement to set the resumption date (one day after suspension end date), extend the duration and make other changes necessary to adapt the action to the new situation (see Article 39) — unless the grant has been terminated (see Article 32). The suspension will be **lifted** with effect from the suspension end date set out in the lifting of suspension letter. This date may be before the date on which the letter is sent.

During the suspension, no prefinancing will be paid. Costs incurred or contributions for activities implemented during suspension are not eligible (see Article 6.3).

The beneficiaries may not claim damages due to suspension by the granting authority (see Article 33).

Grant suspension does not affect the granting authority's right to terminate the grant or a beneficiary (see Article 32) or reduce the grant (see Article 28).

ARTICLE 32 — GRANT AGREEMENT OR BENEFICIARY TERMINATION

32.1 Consortium-requested GA termination

32.1.1 Conditions and procedure

The beneficiaries may request the termination of the grant.

The coordinator must submit a request for **amendment** (see Article 39), with:

- the reasons why
- the date the consortium ends work on the action ('end of work date') and

- the date the termination takes effect ('termination date'); this date must be after the date of the submission of the amendment request.

The termination will **take effect** on the termination date specified in the amendment.

If no reasons are given or if the granting authority considers the reasons do not justify termination, it may consider the grant terminated improperly.

32.1.2 Effects

The coordinator must — within 60 days from when termination takes effect — submit a **periodic report** (for the open reporting period until termination).

The granting authority will calculate the final grant amount and final payment on the basis of the report submitted and taking into account the costs incurred and contributions for activities implemented before the end of work date (see Article 22). Costs relating to contracts due for execution only after the end of work are not eligible.

If the granting authority does not receive the report within the deadline, only costs and contributions which are included in an approved periodic report will be taken into account (no costs/contributions if no periodic report was ever approved).

Improper termination may lead to a grant reduction (see Article 28).

After termination, the beneficiaries' obligations (in particular Articles 13 (confidentiality and security), 16 (IPR), 17 (communication, dissemination and visibility), 21 (reporting), 25 (checks, reviews, audits and investigations), 26 (impact evaluation), 27 (rejections), 28 (grant reduction) and 42 (assignment of claims)) continue to apply.

32.2 Consortium-requested beneficiary termination

32.2.1 Conditions and procedure

The coordinator may request the termination of the participation of one or more beneficiaries, on request of the beneficiary concerned or on behalf of the other beneficiaries.

The coordinator must submit a request for **amendment** (see Article 39), with:

- the reasons why
- the opinion of the beneficiary concerned (or proof that this opinion has been requested in writing)
- the date the beneficiary ends work on the action ('end of work date')
- the date the termination takes effect ('termination date'); this date must be after the date of the submission of the amendment request.

If the termination concerns the coordinator and is done without its agreement, the amendment request must be submitted by another beneficiary (acting on behalf of the consortium).

The termination will **take effect** on the termination date specified in the amendment.

If no information is given or if the granting authority considers that the reasons do not justify termination, it may consider the beneficiary to have been terminated improperly.

32.2.2 Effects

The coordinator must — within 60 days from when termination takes effect — submit:

- (i) a **report on the distribution of payments** to the beneficiary concerned
- (ii) a **termination report** from the beneficiary concerned, for the open reporting period until termination, containing an overview of the progress of the work, the financial statement, the explanation on the use of resources, and, if applicable, the certificate on the financial statement (CFS; see Articles 21 and 24.2 and Data Sheet, Point 4.3)
- (iii) a second **request for amendment** (see Article 39) with other amendments needed (e.g. reallocation of the tasks and the estimated budget of the terminated beneficiary; addition of a new beneficiary to replace the terminated beneficiary; change of coordinator, etc.).

The granting authority will calculate the amount due to the beneficiary on the basis of the report submitted and taking into account the costs incurred and contributions for activities implemented before the end of work date (see Article 22). Costs relating to contracts due for execution only after the end of work are not eligible.

The information in the termination report must also be included in the periodic report for the next reporting period (see Article 21).

If the granting authority does not receive the termination report within the deadline, only costs and contributions which are included in an approved periodic report will be taken into account (no costs/contributions if no periodic report was ever approved).

If the granting authority does not receive the report on the distribution of payments within the deadline, it will consider that:

- the coordinator did not distribute any payment to the beneficiary concerned and that
- the beneficiary concerned must not repay any amount to the coordinator.

If the second request for amendment is accepted by the granting authority, the Agreement is **amended** to introduce the necessary changes (see Article 39).

If the second request for amendment is rejected by the granting authority (because it calls into question the decision awarding the grant or breaches the principle of equal treatment of applicants), the grant may be terminated (see Article 32).

Improper termination may lead to a reduction of the grant (see Article 31) or grant termination (see Article 32).

After termination, the concerned beneficiary's obligations (in particular Articles 13 (confidentiality and security), 16 (IPR), 17 (communication, dissemination and visibility), 21 (reporting), 25 (checks, reviews, audits and investigations), 26 (impact evaluation), 27 (rejections), 28 (grant reduction) and 42 (assignment of claims)) continue to apply.

32.3 EU-initiated GA or beneficiary termination

32.3.1 Conditions

The granting authority may terminate the grant or the participation of one or more beneficiaries, if:

- (a) one or more beneficiaries do not accede to the Agreement (see Article 40)
- (b) a change to the action or the legal, financial, technical, organisational or ownership situation of a beneficiary is likely to substantially affect the implementation of the action or calls into question the decision to award the grant (including changes linked to one of the exclusion grounds listed in the declaration of honour)
- (c) following termination of one or more beneficiaries, the necessary changes to the Agreement (and their impact on the action) would call into question the decision awarding the grant or breach the principle of equal treatment of applicants
- (d) implementation of the action has become impossible or the changes necessary for its continuation would call into question the decision awarding the grant or breach the principle of equal treatment of applicants
- (e) a beneficiary (or person with unlimited liability for its debts) is subject to bankruptcy proceedings or similar (including insolvency, winding-up, administration by a liquidator or court, arrangement with creditors, suspension of business activities, etc.)
- (f) a beneficiary (or person with unlimited liability for its debts) is in breach of social security or tax obligations
- (g) a beneficiary (or person having powers of representation, decision-making or control, or person essential for the award/implementation of the grant) has been found guilty of grave professional misconduct
- (h) a beneficiary (or person having powers of representation, decision-making or control, or person essential for the award/implementation of the grant) has committed fraud, corruption, or is involved in a criminal organisation, money laundering, terrorism-related crimes (including terrorism financing), child labour or human trafficking
- (i) a beneficiary (or person having powers of representation, decision-making or control, or person essential for the award/implementation of the grant) was created under a different jurisdiction with the intent to circumvent fiscal, social or other legal obligations in the country of origin (or created another entity with this purpose)
- (j) a beneficiary (or person having powers of representation, decision-making or control, or person essential for the award/implementation of the grant) has committed:
 - (i) substantial errors, irregularities or fraud or
 - (ii) serious breach of obligations under this Agreement or during its award (including improper implementation of the action, non-compliance with the call conditions, submission of false information, failure to provide required information, breach of ethics or security rules (if applicable), etc.)

- (k) a beneficiary (or person having powers of representation, decision-making or control, or person essential for the award/implementation of the grant) has committed — in other EU grants awarded to it under similar conditions — systemic or recurrent errors, irregularities, fraud or serious breach of obligations that have a material impact on this grant (extension of findings from other grants to this grant; see Article 25)
- (l) despite a specific request by the granting authority, a beneficiary does not request — through the coordinator — an amendment to the Agreement to end the participation of one of its affiliated entities or associated partners that is in one of the situations under points (d), (f), (e), (g), (h), (i) or (j) and to reallocate its tasks, or
- (m) other:
 - (i) linked action issues: not applicable
 - (ii) additional GA termination grounds: not applicable.

32.3.2 Procedure

Before terminating the grant or participation of one or more beneficiaries, the granting authority will send a **pre-information letter** to the coordinator or beneficiary concerned:

- formally notifying the intention to terminate and the reasons why and
- requesting observations within 30 days of receiving notification.

If the granting authority does not receive observations or decides to pursue the procedure despite the observations it has received, it will confirm the termination and the date it will take effect (**confirmation letter**). Otherwise, it will formally notify that the procedure is discontinued.

For beneficiary terminations, the granting authority will — at the end of the procedure — also inform the coordinator.

The termination will **take effect** the day after the confirmation notification is sent (or on a later date specified in the notification; ‘termination date’).

32.3.3 Effects

- (a) for **GA termination**:

The coordinator must — within 60 days from when termination takes effect — submit a **periodic report** (for the last open reporting period until termination).

The granting authority will calculate the final grant amount and final payment on the basis of the report submitted and taking into account the costs incurred and contributions for activities implemented before termination takes effect (see Article 22). Costs relating to contracts due for execution only after termination are not eligible.

If the grant is terminated for breach of the obligation to submit reports, the coordinator may not submit any report after termination.

If the granting authority does not receive the report within the deadline, only costs and

contributions which are included in an approved periodic report will be taken into account (no costs/contributions if no periodic report was ever approved).

Termination does not affect the granting authority's right to reduce the grant (see Article 28) or to impose administrative sanctions (see Article 34).

The beneficiaries may not claim damages due to termination by the granting authority (see Article 33).

After termination, the beneficiaries' obligations (in particular Articles 13 (confidentiality and security), 16 (IPR), 17 (communication, dissemination and visibility), 21 (reporting), 25 (checks, reviews, audits and investigations), 26 (impact evaluation), 27 (rejections), 28 (grant reduction) and 42 (assignment of claims)) continue to apply.

(b) for **beneficiary termination**:

The coordinator must — within 60 days from when termination takes effect — submit:

- (i) a **report on the distribution of payments** to the beneficiary concerned
- (ii) a **termination report** from the beneficiary concerned, for the open reporting period until termination, containing an overview of the progress of the work, the financial statement, the explanation on the use of resources, and, if applicable, the certificate on the financial statement (CFS; see Articles 21 and 24.2 and Data Sheet, Point 4.3)
- (iii) a **request for amendment** (see Article 39) with any amendments needed (e.g. reallocation of the tasks and the estimated budget of the terminated beneficiary; addition of a new beneficiary to replace the terminated beneficiary; change of coordinator, etc.).

The granting authority will calculate the amount due to the beneficiary on the basis of the report submitted and taking into account the costs incurred and contributions for activities implemented before termination takes effect (see Article 22). Costs relating to contracts due for execution only after termination are not eligible.

The information in the termination report must also be included in the periodic report for the next reporting period (see Article 21).

If the granting authority does not receive the termination report within the deadline, only costs and contributions included in an approved periodic report will be taken into account (no costs/contributions if no periodic report was ever approved).

If the granting authority does not receive the report on the distribution of payments within the deadline, it will consider that:

- the coordinator did not distribute any payment to the beneficiary concerned and that
- the beneficiary concerned must not repay any amount to the coordinator.

If the request for amendment is accepted by the granting authority, the Agreement is **amended** to introduce the necessary changes (see Article 39).

If the request for amendment is rejected by the granting authority (because it calls into question

the decision awarding the grant or breaches the principle of equal treatment of applicants), the grant may be terminated (see Article 32).

After termination, the concerned beneficiary's obligations (in particular Articles 13 (confidentiality and security), 16 (IPR), 17 (communication, dissemination and visibility), 21 (reporting), 25 (checks, reviews, audits and investigations), 26 (impact evaluation), 27 (rejections), 28 (grant reduction) and 42 (assignment of claims)) continue to apply.

SECTION 3 OTHER CONSEQUENCES: DAMAGES AND ADMINISTRATIVE SANCTIONS

ARTICLE 33 — DAMAGES

33.1 Liability of the granting authority

The granting authority cannot be held liable for any damage caused to the beneficiaries or to third parties as a consequence of the implementation of the Agreement, including for gross negligence.

The granting authority cannot be held liable for any damage caused by any of the beneficiaries or other participants involved in the action, as a consequence of the implementation of the Agreement.

33.2 Liability of the beneficiaries

The beneficiaries must compensate the granting authority for any damage it sustains as a result of the implementation of the action or because the action was not implemented in full compliance with the Agreement, provided that it was caused by gross negligence or wilful act.

The liability does not extend to indirect or consequential losses or similar damage (such as loss of profit, loss of revenue or loss of contracts), provided such damage was not caused by wilful act or by a breach of confidentiality.

ARTICLE 34 — ADMINISTRATIVE SANCTIONS AND OTHER MEASURES

Nothing in this Agreement may be construed as preventing the adoption of administrative sanctions (i.e. exclusion from EU award procedures and/or financial penalties) or other public law measures, in addition or as an alternative to the contractual measures provided under this Agreement (see, for instance, Articles 135 to 145 EU Financial Regulation 2018/1046 and Articles 4 and 7 of Regulation 2988/95²²).

SECTION 4 FORCE MAJEURE

ARTICLE 35 — FORCE MAJEURE

A party prevented by force majeure from fulfilling its obligations under the Agreement cannot be considered in breach of them.

²² Council Regulation (EC, Euratom) No 2988/95 of 18 December 1995 on the protection of the European Communities financial interests (OJ L 312, 23.12.1995, p. 1).

‘Force majeure’ means any situation or event that:

- prevents either party from fulfilling their obligations under the Agreement,
- was unforeseeable, exceptional situation and beyond the parties’ control,
- was not due to error or negligence on their part (or on the part of other participants involved in the action), and
- proves to be inevitable in spite of exercising all due diligence.

Any situation constituting force majeure must be formally notified to the other party without delay, stating the nature, likely duration and foreseeable effects.

The parties must immediately take all the necessary steps to limit any damage due to force majeure and do their best to resume implementation of the action as soon as possible.

CHAPTER 6 FINAL PROVISIONS

ARTICLE 36 — COMMUNICATION BETWEEN THE PARTIES

36.1 Forms and means of communication — Electronic management

EU grants are managed fully electronically through the EU Funding & Tenders Portal (‘Portal’).

All communications must be made electronically through the Portal, in accordance with the Portal Terms and Conditions and using the forms and templates provided there (except if explicitly instructed otherwise by the granting authority).

Communications must be made in writing and clearly identify the grant agreement (project number and acronym).

Communications must be made by persons authorised according to the Portal Terms and Conditions. For naming the authorised persons, each beneficiary must have designated — before the signature of this Agreement — a ‘legal entity appointed representative (LEAR)’. The role and tasks of the LEAR are stipulated in their appointment letter (see Portal Terms and Conditions).

If the electronic exchange system is temporarily unavailable, instructions will be given on the Portal.

36.2 Date of communication

The sending date for communications made through the Portal will be the date and time of sending, as indicated by the time logs.

The receiving date for communications made through the Portal will be the date and time the communication is accessed, as indicated by the time logs. Formal notifications that have not been accessed within 10 days after sending, will be considered to have been accessed (see Portal Terms and Conditions).

If a communication is exceptionally made on paper (by e-mail or postal service), general principles apply (i.e. date of sending/receipt). Formal notifications by registered post with proof of delivery will

be considered to have been received either on the delivery date registered by the postal service or the deadline for collection at the post office.

If the electronic exchange system is temporarily unavailable, the sending party cannot be considered in breach of its obligation to send a communication within a specified deadline.

36.3 Addresses for communication

The Portal can be accessed via the Europa website.

The address for paper communications to the granting authority (if exceptionally allowed) is the official mailing address indicated on its website.

For beneficiaries, it is the legal address specified in the Portal Participant Register.

ARTICLE 37 — INTERPRETATION OF THE AGREEMENT

The provisions in the Data Sheet take precedence over the rest of the Terms and Conditions of the Agreement.

Annex 5 takes precedence over the Terms and Conditions; the Terms and Conditions take precedence over the Annexes other than Annex 5.

Annex 2 takes precedence over Annex 1.

ARTICLE 38 — CALCULATION OF PERIODS AND DEADLINES

In accordance with Regulation No 1182/71²³, periods expressed in days, months or years are calculated from the moment the triggering event occurs.

The day during which that event occurs is not considered as falling within the period.

‘Days’ means calendar days, not working days.

ARTICLE 39 — AMENDMENTS

39.1 Conditions

The Agreement may be amended, unless the amendment entails changes to the Agreement which would call into question the decision awarding the grant or breach the principle of equal treatment of applicants.

Amendments may be requested by any of the parties.

39.2 Procedure

The party requesting an amendment must submit a request for amendment signed directly in the Portal Amendment tool.

²³ Regulation (EEC, Euratom) No 1182/71 of the Council of 3 June 1971 determining the rules applicable to periods, dates and time-limits (OJ L 124, 8/6/1971, p. 1).

The coordinator submits and receives requests for amendment on behalf of the beneficiaries (see Annex 3). If a change of coordinator is requested without its agreement, the submission must be done by another beneficiary (acting on behalf of the other beneficiaries).

The request for amendment must include:

- the reasons why
- the appropriate supporting documents and
- for a change of coordinator without its agreement: the opinion of the coordinator (or proof that this opinion has been requested in writing).

The granting authority may request additional information.

If the party receiving the request agrees, it must sign the amendment in the tool within 45 days of receiving notification (or any additional information the granting authority has requested). If it does not agree, it must formally notify its disagreement within the same deadline. The deadline may be extended, if necessary for the assessment of the request. If no notification is received within the deadline, the request is considered to have been rejected.

An amendment **enters into force** on the day of the signature of the receiving party.

An amendment **takes effect** on the date of entry into force or other date specified in the amendment.

ARTICLE 40 — ACCESSION AND ADDITION OF NEW BENEFICIARIES

40.1 Accession of the beneficiaries mentioned in the Preamble

The beneficiaries which are not coordinator must accede to the grant by signing the accession form (see Annex 3) directly in the Portal Grant Preparation tool, within 30 days after the entry into force of the Agreement (see Article 44).

They will assume the rights and obligations under the Agreement with effect from the date of its entry into force (see Article 44).

If a beneficiary does not accede to the grant within the above deadline, the coordinator must — within 30 days — request an amendment (see Article 39) to terminate the beneficiary and make any changes necessary to ensure proper implementation of the action. This does not affect the granting authority's right to terminate the grant (see Article 32).

40.2 Addition of new beneficiaries

In justified cases, the beneficiaries may request the addition of a new beneficiary.

For this purpose, the coordinator must submit a request for amendment in accordance with Article 39. It must include an accession form (see Annex 3) signed by the new beneficiary directly in the Portal Amendment tool.

New beneficiaries will assume the rights and obligations under the Agreement with effect from the date of their accession specified in the accession form (see Annex 3).

Additions are also possible in mono-beneficiary grants.

ARTICLE 41 — TRANSFER OF THE AGREEMENT

In justified cases, the beneficiary of a mono-beneficiary grant may request the transfer of the grant to a new beneficiary, provided that this would not call into question the decision awarding the grant or breach the principle of equal treatment of applicants.

The beneficiary must submit a request for **amendment** (see Article 39), with

- the reasons why
- the accession form (see Annex 3) signed by the new beneficiary directly in the Portal Amendment tool and
- additional supporting documents (if required by the granting authority).

The new beneficiary will assume the rights and obligations under the Agreement with effect from the date of accession specified in the accession form (see Annex 3).

ARTICLE 42 — ASSIGNMENTS OF CLAIMS FOR PAYMENT AGAINST THE GRANTING AUTHORITY

The beneficiaries may not assign any of their claims for payment against the granting authority to any third party, except if expressly approved in writing by the granting authority on the basis of a reasoned, written request by the coordinator (on behalf of the beneficiary concerned).

If the granting authority has not accepted the assignment or if the terms of it are not observed, the assignment will have no effect on it.

In no circumstances will an assignment release the beneficiaries from their obligations towards the granting authority.

ARTICLE 43 — APPLICABLE LAW AND SETTLEMENT OF DISPUTES

43.1 Applicable law

The Agreement is governed by the applicable EU law, supplemented if necessary by the law of Belgium.

Special rules may apply for beneficiaries which are international organisations (if any; see Data Sheet, Point 5).

43.2 Dispute settlement

If a dispute concerns the interpretation, application or validity of the Agreement, the parties must bring action before the EU General Court — or, on appeal, the EU Court of Justice — under Article 272 of the Treaty on the Functioning of the EU (TFEU).

For non-EU beneficiaries (if any), such disputes must be brought before the courts of Brussels, Belgium — unless an international agreement provides for the enforceability of EU court judgements.

For beneficiaries with arbitration as special dispute settlement forum (if any; see Data Sheet, Point 5), the dispute will — in the absence of an amicable settlement — be settled in accordance with the Rules for Arbitration published on the Portal.

If a dispute concerns administrative sanctions, offsetting or an enforceable decision under Article 299 TFEU (see Articles 22 and 34), the beneficiaries must bring action before the General Court — or, on appeal, the Court of Justice — under Article 263 TFEU.

For grants where the granting authority is an EU executive agency (see Preamble), actions against offsetting and enforceable decisions must be brought against the European Commission (not against the granting authority; see also Article 22).

ARTICLE 44 — ENTRY INTO FORCE

The Agreement will enter into force on the day of signature by the granting authority or the coordinator, depending on which is later.

SIGNATURES

For the coordinator

For the granting authority

ANNEX 1



Customs Programme (CUST)

Description of the action (DoA)

Part A

Part B

DESCRIPTION OF THE ACTION (PART A)

COVER PAGE

Part A of the Description of the Action (DoA) must be completed directly on the Portal Grant Preparation screens.

PROJECT	
<i>Grant Preparation (General Information screen) — Enter the info.</i>	
Project number:	101056654
Project name:	General Collaboration Activities in the Field of Customs
Project acronym:	CUST-2021-CA-GRANT
Call:	CUST-2021-CA-IBA
Topic:	CUST-2021-CA-IBA
Type of action:	CUST-PJG
Service:	TAXUD/E/03
Project starting date:	fixed date: 1 December 2021
Project duration:	13 months

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List of work packages	5
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List of deliverables	11
List of milestones (outputs/outcomes)	14
List of critical risks	14

PROJECT SUMMARY

Project summary

Grant Preparation (General Information screen) — Provide an overall description of your project (including context and overall objectives, planned activities and main achievements, and expected results and impacts (on target groups, change procedures, capacities, innovation etc)). This summary should give readers a clear idea of what your project is about.

Use the project summary from your proposal.

This project aims to support the customs union and customs authorities working together and acting as one to protect the financial and economic interests of the Union and its Member States, to ensure security and safety within the Union and to protect the Union from unfair and illegal trade, while facilitating legitimate business activity through collaborative activities between Union customs officials, between the European Commission and the customs authorities, including the exchange of good practices and knowledge in customs policy and law and their practical implementation.

LIST OF PARTICIPANTS

PARTICIPANTS

Grant Preparation (Beneficiaries screen) — Enter the info.

Number	Role	Short name	Legal name	Country	PIC
1	COO	SRS	VALSTS IENEMUMU DIENESTS	LV	917604675
2	BEN	BMF Austria	BUNDESMINISTERIUM FÜR FINANZEN	AT	951022921
3	BEN	SPF FINANCES	SERVICE PUBLIC FEDERAL FINANCES	BE	997385041
4	BEN	BULGARIA NCA	AGENCIJA MITNICI	BG	951045813
5	BEN	CYPRUS CUSTOMS	TMIMA TELONEION	CY	911222269
6	BEN	GŘC	GENERALNI REDITELSTVI CEL	CZ	939268655
7	BEN	GZD	GENERALZOLLDIREKTION	DE	911441489
8	BEN	ETCB	MAKSU- JA TOLLIAMET	EE	911601733
9	BEN	A.E.A.T.	AGENCIA ESTATAL DE ADMINISTRACION TRIBUTARIA	ES	952273542
10	BEN	Finnish Customs	TULLI	FI	911623558
11	BEN	IAPR	Independent Authority for Public Revenue (IAPR)	EL	912807637
12	BEN	MoF Croatia	MINISTARSTVO FINANCIJA	HR	911596786
13	BEN	NTCA-NAV	NEMZETI ADO- ES VAMHIVATAL	HU	952855930
14	BEN	ADM	AGENZIA DELLE DOGANE E DEI MONOPOLI	IT	983999914
15	BEN	LT Customs	MUITINES DEPARTAMENTAS PRIE LIETUVOS RESPUBLIKOS FINANSU MINISTERIJOS	LT	917633484
16	BEN	MT-MFE	MINISTRY FOR FINANCE AND EMPLOYMENT	MT	941255409
17	BEN	MINFIN NL	MINISTERIE VAN FINANCIEN	NL	998852360
18	BEN	KAS	KRAJOWA ADMINISTRACJA SKARBOWA	PL	911427812

PARTICIPANTS*Grant Preparation (Beneficiaries screen) — Enter the info.*

Number	Role	Short name	Legal name	Country	PIC
19	BEN	AT	AUTORIDADE TRIBUTARIA E ADUANEIRA	PT	911454293
20	BEN	NAFA	AGENTIA NATIONALA DE ADMINISTRARE FISCALA	RO	911325962
21	BEN	Swedish Customs	Swedish Customs	SE	936777307
22	BEN	MF-FURS	Ministrstvo za finance Republike Slovenije	SI	905803849
23	BEN	FR SR	Financial Directorate of the Slovak Republic	SK	917861725
24	BEN	RC Ireland	THE REVENUE COMMISSIONERS	IE	972417241
25	BEN	ADA	ADMINISTRATION DES DOUANES ET ACCISES	LU	917689938
26	BEN	DGME	MINISTERE DE L'ECONOMIE DES FINANCES ET DE LA RELANCE	FR	998887086

LIST OF WORK PACKAGES

Work packages <i>Grant Preparation (Work Packages screen) — Enter the info.</i>						
Work Package No	Work Package name	Lead Beneficiary	Effort (Person-Months)	Start Month	End Month	Deliverable No(s)
WP1	Project management and coordination	1-SRS	1.00	1	13	D1.1
WP2	To support the customs union and customs authorities working together and acting as one	1-SRS	14.08	1	13	D2.1
WP3	To protect the financial and economic interests of the Union and its Member States	1-SRS	14.08	1	13	D3.1
WP4	To ensure security and safety within the Union	1-SRS	14.08	1	13	D4.1
WP5	To facilitate legitimate business activity and to protect the Union from unfair and illegal trade	1-SRS	14.08	1	13	D5.1

Work package WP1 – Project management and coordination

Work Package Number	WP1	Lead Beneficiary	1. SRS
Work Package Name	Project management and coordination		
Start Month	1	End Month	13

Objectives

To ensure effective implementation of the project by timely organized communication with other involved parties.

Description

Act as the single point of contact for DG TAXUD for financial and technical reporting.
 Preparation of documentation regarding Grant agreement.
 Organisation of meetings among involved parties (Financial department, State Treasury, etc.).
 Take care of the overall administrative aspects of the project.
 Coordinate among all persons involved in managing the project in the coordination team.
 Monitor, manage, and report the progress of the project work across work packages and tasks.
 Ensure effective communication with State Treasury, prevent any possible delay in financial flow.
 Communicate with the Commission programme management team.
 Collaborate actively with national programme coordinators of beneficiaries, in particular online and at the network meetings.
 Coordinate and facilitate work among the beneficiaries.
 Manage the budget allocation and the prefinancing payments assigned to the project, including requests for amendment of the budget allocation or additional prefinancing payments.
 Manage transfer of funds to/from beneficiaries.
 Manage budget for personnel costs.
 Ensure accurate and timely reporting on the spending- quarter, final report.

Work package WP2 – To support the customs union and customs authorities working together and acting as one

Work Package Number	WP2	Lead Beneficiary	1. SRS
Work Package Name	To support the customs union and customs authorities working together and acting as one		
Start Month	1	End Month	13

Objectives

to support the preparation and uniform implementation of customs legislation and policy;
 to support customs cooperation;
 to support administrative and IT capacity building, including human competency and training;
 to support innovation in the area of customs policy.

Description

To initiate proposals on events and project groups on customs union and customs authorities working together and acting as one.
 To promote participation in the above mentioned events and project groups.
 To monitor face to face and virtual activities mentioned above.
 Collaborate actively with other national programme coordinators of beneficiaries, in particular online and at the network meetings on deliverables.
 Monitor budget spending related to this task.
 Communication with the Commission programme management team is performed only by Coordinator.

Work package WP3 – To protect the financial and economic interests of the Union and its Member States

Work Package Number	WP3	Lead Beneficiary	1. SRS
Work Package Name	To protect the financial and economic interests of the Union and its Member States		
Start Month	1	End Month	13

Objectives

to support the preparation and uniform implementation of customs legislation and policy;
to support customs cooperation;
to support administrative and IT capacity building, including human competency and training;
to support innovation in the area of customs policy facilitate protection of financial and economic interests of the Union and its Member States

Description

To initiate proposals on events and project groups on facilitation of the protection of financial and economic interests of the Union and its Member States is present.
To promote participation in the above mentioned events and project groups.
To monitor face to face and virtual activities mentioned above.
To collaborate actively with national programme coordinators of beneficiaries, in particular online and at the network meetings on deliverables.
To monitor budget spending related to this work package.
Coordinator communicates with the Commission programme management team.

Work package WP4 – To ensure security and safety within the Union

Work Package Number	WP4	Lead Beneficiary	1. SRS
Work Package Name	To ensure security and safety within the Union		
Start Month	1	End Month	13

Objectives

to support the preparation and uniform implementation of customs legislation and policy;
to support customs cooperation;
to support administrative and IT capacity building, including human competency and training;
to support innovation in the area of customs policy.

Description

To initiate proposals on events and project groups on facilitation of security and safety within the Union.
To promote participation in the above mentioned events and project groups.
To monitor face to face and virtual activities mentioned above.
To collaborate actively with national programme coordinators of beneficiaries, in particular online and at the network meetings on deliverables.
To monitor budget spending related to this work package.
Coordinator communicates with the Commission programme management team.

Work package WP5 – To facilitate legitimate business activity and to protect the Union from unfair and illegal trade

Work Package Number	WP5	Lead Beneficiary	1. SRS
Work Package Name	To facilitate legitimate business activity and to protect the Union from unfair and illegal trade		
Start Month	1	End Month	13

Objectives

to support the preparation and uniform implementation of customs legislation and policy;
to support customs cooperation;
to support administrative and IT capacity building, including human competency and training;
to support innovation in the area of customs policy.

Description

To initiate proposals on events and project groups on facilitation of security and safety within the Union.
To promote participation in the above mentioned events and project groups.
To monitor face to face and virtual activities mentioned above.
To collaborate actively with national programme coordinators of beneficiaries, in particular online and at the network meetings on deliverables.
To monitor budget spending related to this work package.
Coordinator communicates with the Commission programme management team

STAFF EFFORT

Staff effort per participant <i>Grant Preparation (Work packages - Effort screen) — Enter the info.</i>						
Participant	WP1	WP2	WP3	WP4	WP5	Total Person-Months
SRS	1	0.67	0.67	0.67	0.67	4
BMF Austria		0.37	0.37	0.37	0.37	1
SPF FINANCES		0.5	0.5	0.5	0.5	2
BULGARIA NCA		0.53	0.53	0.53	0.53	2
CYPRUS CUSTOMS		0.42	0.42	0.42	0.42	2
GŘC		0.63	0.63	0.63	0.63	3
GZD		0.9	0.9	0.9	0.9	4
ETCB		0.37	0.37	0.37	0.37	1
A.E.A.T.		0.58	0.58	0.58	0.58	2
Finnish Customs		0.68	0.68	0.68	0.68	3
IAPR		0.43	0.43	0.43	0.43	2
MoF Croatia		0.46	0.46	0.46	0.46	2
NTCA-NAV		0.66	0.66	0.66	0.66	3
ADM		0.61	0.61	0.61	0.61	2
LT Customs		0.8	0.8	0.8	0.8	3
MT-MFE		0.52	0.52	0.52	0.52	2
MINFIN NL		0.57	0.57	0.57	0.57	2
KAS		0.68	0.68	0.68	0.68	3
AT		0.61	0.61	0.61	0.61	2

Staff effort per participant						
<i>Grant Preparation (Work packages - Effort screen) — Enter the info.</i>						
Participant	WP1	WP2	WP3	WP4	WP5	Total Person-Months
NAFA		0.58	0.58	0.58	0.58	2
Swedish Customs		0.52	0.52	0.52	0.52	2
MF-FURS		0.25	0.25	0.25	0.25	1
FR SR		0.47	0.47	0.47	0.47	2
RC Ireland		0.49	0.49	0.49	0.49	2
ADA		0.24	0.24	0.24	0.24	1
DGME		0.54	0.54	0.54	0.54	2
Total Person-Months	1.00	14.08	14.08	14.08	14.08	57

LIST OF DELIVERABLES

Deliverables

Grant Preparation (Deliverables screen) — Enter the info.

The labels used mean:

Public — fully open () automatically posted online on the Project Results platforms)

Sensitive — limited under the conditions of the Grant Agreement

EU classified —RESTREINT-UE/EU-RESTRICTED, CONFIDENTIEL-UE/EU-CONFIDENTIAL, SECRET-UE/EU-SECRET under Decision [2015/444](#)

Deliverable No	Deliverable Name	Work Package No	Lead Beneficiary	Type	Dissemination Level	Due Date (month)
D1.1	Report on the tasks performed and lessons learned	WP1	1-SRS	R — Document, report	PU - Public	13
D2.1	Report on statistics WP2	WP2	1-SRS	R — Document, report	PU - Public	13
D3.1	Report on statistics WP3	WP3	1-SRS	R — Document, report	PU - Public	13
D4.1	Report on statistics WP4	WP4	1-SRS	R — Document, report	PU - Public	13
D5.1	Report on statistics WP5	WP5	1-SRS	R — Document, report	PU - Public	13

Deliverable – Report on the tasks performed and lessons learned

Deliverable Number	D1.1	Lead Beneficiary	1. SRS
Deliverable Name	Report on the tasks performed and lessons learned		
Type	R — Document, report	Dissemination Level	PU - Public
Due Date (month)	13	Work Package No	WP1

Description
Word document in English on activities described in WP1 section "Description"

Deliverable – Report on statistics WP2

Deliverable Number	D2.1	Lead Beneficiary	1. SRS
Deliverable Name	Report on statistics WP2		
Type	R — Document, report	Dissemination Level	PU - Public
Due Date (month)	13	Work Package No	WP2

Description
Word document in English, describing tasks indicated in section "Description" of WP2: statistics on organised actions, events, participants and invested budget. Will be submitted 2 months after the grants end date.

Deliverable – Report on statistics WP3

Deliverable Number	D3.1	Lead Beneficiary	1. SRS
Deliverable Name	Report on statistics WP3		
Type	R — Document, report	Dissemination Level	PU - Public
Due Date (month)	13	Work Package No	WP3

Description
Word document in English, describing activities indicated in WP3 section "Description": statistics on organised actions, events, participants and invested budget. Will be submitted 2 months after the grants end date.

Deliverable – Report on statistics WP4

Deliverable Number	D4.1	Lead Beneficiary	1. SRS
Deliverable Name	Report on statistics WP4		
Type	R — Document, report	Dissemination Level	PU - Public
Due Date (month)	13	Work Package No	WP4

Description
Word document in English, describing tasks indicated in section "Description" of WP4: statistics on organised actions, events, participants and invested budget. Will be submitted 2 months after the grants end date.

Deliverable – Report on statistics WP5

Deliverable Number	D5.1	Lead Beneficiary	1. SRS
Deliverable Name	Report on statistics WP5		
Type	R — Document, report	Dissemination Level	PU - Public
Due Date (month)	13	Work Package No	WP5

Description
Word document in English, describing tasks indicated in section "Description" of WP4: statistics on organised actions, events, participants and invested budget. Will be submitted 2 months after the grants end date.

LIST OF MILESTONES

Milestones					
Grant Preparation (Milestones screen) — Enter the info.					
Milestone No	Milestone Name	Work Package No	Lead Beneficiary	Means of Verification	Due Date (month)
1	Final report	WP1, WP5, WP2, WP4, WP3	1-SRS	Delivery of the report.	13

LIST OF CRITICAL RISKS

Critical risks & risk management strategy			
Grant Preparation (Critical Risks screen) — Enter the info.			
Risk number	Description	Work Package No(s)	Proposed Mitigation Measures
1	Unpredictability: • situation with COVID-19 – unpredictable ratio of face-to-face and virtual meetings challenge the realistic planning of the budget • flexible/agile programme implementation mechanisms – the fact that the number/intensity of activities largely depend on the initiatives by the Commission and the project partners hinders direct control on activities by the grant coordinator.	WP1, WP5, WP4, WP2, WP3	Regularly reviewing the situation and to encourage organisation of virtual meetings. Encouraging the Commission and the beneficiaries to prepare activity forecasts.
2	Engagement of beneficiaries • reduced willingness of beneficiaries to participate due to lack of resources (may delegate less and less delegates) • beneficiaries running out of allocated budget	WP1, WP5, WP4, WP2, WP3	Timely budget planning from the beneficiary side in order to cover unit cost differences. Regular checks with National Coordinators with the situation and modifying the budget and encourage virtual meetings where possible. Reinforce the beneficiaries' awareness and positive viewpoint regarding the advantages of programme activity engagement.



Customs Programme (CUST)

Application Form

Technical Description (Part B)

(CUST Standard)

Version 2.0
27 October 2021



IMPORTANT NOTICE

What is the Application Form?

The Application Form is the template for EU grants applications; it must be submitted via the EU Funding & Tenders Portal before the call deadline.

The Form consists of 2 parts:

- Part A contains structured administrative information
- Part B is a narrative technical description of the project.

Part A is generated by the IT system. It is based on the information which you enter into the Portal Submission System screens.

Part B needs to be uploaded as PDF (+ annexes) in the Submission System. The templates to use are available there.


How to prepare and submit it?


The Application Form must be prepared by the consortium and submitted by a representative. Once submitted, you will receive a confirmation.

Character and page limits:

- page limit normally **70** pages (unless otherwise provided in the Call document)
- supporting documents can be provided as an annex and do not count towards the page limit
- minimum font size — Arial 9 points
- page size: A4
- margins (top, bottom, left and right): at least 15 mm (not including headers & footers).

Please abide by the formatting rules. They are NOT a target! Keep your text as concise as possible. Do not use hyperlinks to show information that is an essential part of your application.

 If you attempt to upload an application that exceeds the specified limit, you will receive an automatic warning asking you to shorten and re-upload your application. For applications that are not shortened, the excess pages will be made invisible and thus disregarded by the evaluators.

 **Please do NOT delete any instructions in the document. The overall page limit has been raised to ensure equal treatment of all applicants.**

TECHNICAL DESCRIPTION (PART B)

COVER PAGE

Part B of the Application Form must be downloaded from the Portal Submission System, completed and then assembled and re-uploaded as PDF in the system.

Note: Please read carefully the conditions set out in the Call document. Pay particular attention to the award criteria; they explain how the application will be evaluated.

PROJECT	
Project name:	Proposal for General Collaboration Activities in the Field of Customs
Project acronym:	CUST-2021-CA-GRANT
Coordinator contact:	Nadezda Smirnova, VALSTS IENEMUMU DIENESTS

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PROJECT SUMMARY

Project summary

This project aims to support the customs union and customs authorities working together and acting as one to protect the financial and economic interests of the Union and its Member States, to ensure security and safety within the Union and to protect the Union from unfair and illegal trade, while facilitating legitimate business activity through collaborative activities between Union customs officials, between the European Commission and the customs authorities, including the exchange of good practices and knowledge in customs policy and law and their practical implementation.

1. RELEVANCE

1.1 Background and general objectives

Background and general objectives

Describe the background and rationale of the project.

How is the project relevant to the scope of the call? How does the project address the general objectives of the call? What is the project's contribution to the priorities of the call?

Customs authorities have an enormous range of supervisory and control responsibilities in relation to goods crossing the Union's customs territory borders. They not only collect customs duties and value added tax on imported goods but also responsible to check that those goods meet product safety, health, environmental and a range of other Union standards. The Union's Internal Market, which established an area without internal frontiers to the movement of goods, has made it important to ensure the uniform application of rules at external borders to goods that can move freely once inside the customs territory. In parallel with efficient controls, customs must also ensure smooth and rapid handling of legitimate trade. This is vital to the prosperity of the Union: exports to the rest of the world have, in recent decades, become an increasingly significant source of business for European companies and of jobs for Europeans; while 80% of Union imports provide raw materials for Union production activities. There is a need for customs authorities of the Union to act as though they were one, achieving equivalent results, while functioning in different geographical, economic, budgetary and organisational conditions.

Deep collaboration among the customs authorities within the project directly contributes to the increased effectiveness and efficiency of the Union's customs union. This project provides fora for this collaboration where the authorities can share knowledge, experience, good practices and set guidelines together through the project activities.

The collaboration supported by the project can benefit the strategic policy aspects as well as the day-to-day operational functioning of the customs union and of the customs authorities. Working together in teams, communities of interest, networks, project groups, workshops and other similar setups further reinforces operational synergies, deepens trust between the Member States' customs authorities, and contributes to achieving equivalent results by them. In addition, the project facilitates collaboration with the Commission, and with key trade partners of the Union in the interest of the functioning of the customs union. The project also supports close cooperation with and between enlargement countries to facilitate their integration process.

1.2 Needs analysis and specific objectives

Needs analysis and specific objectives

Describe how the objectives of the project are based on a sound needs analysis in line with the specific objectives of the call. What issue/challenge/gap does the project aim to address?

The objectives should be clear, measurable, realistic and achievable within the duration of the project. For each objective, define appropriate indicators for measuring achievement (including a unit of measurement, baseline value and target value).

The project will contribute to the smart, sustainable and inclusive growth in the European Union by strengthening the functioning of the internal market. It addresses the Union and national priorities in terms of activities that contribute to an economy that works for the people, by protecting European way of life, and by taking the customs union to the next level, upgrading it with a stronger framework that will allow better protection of the Union citizens and the single market.

The aim of project is to support the customs union and customs authorities working together and acting as one. The project supports, as defined by the Customs programme Regulation:

- the preparation and uniform implementation of customs legislation and policy;
- customs cooperation;
- administrative and IT capacity building, including human competency and training;
- innovation in the area of customs policy.

The Commission impact assessment accompanying the Commission proposal to set up the Customs Programme identified the need for continuous support to customs cooperation allowing the good functioning and modernisation of the customs union.

Over recent years, customs performance has been influenced by trends such as globalisation inducing exponentially growing volumes of goods – and corresponding data – and ever-increasing security threats and transnational crime. In reply thereto, a modernisation of the customs union through the Union Customs Code has been initiated requiring multiple new European electronic systems. Rapidly changing technologies (digitalisation, connected-ness, Internet of things, blockchain), new business models (e-commerce, supply chain optimisation) and reduced public financial means create additional new challenges for customs administrations.

Against this backdrop, the functioning of the customs union suffers from a problem of insufficient uniformity and customs administrations lacking efficiency. The drivers at the root of this problem are three-fold: unequal capacity of customs administrations; uneven interpretation and implementation of legislation (UCC and other); obstacles for cooperation between customs administrations and with other stakeholders.

The effect of this performance problem is that the customs union has not reached its full potential, which in turn jeopardises the functioning of the internal market, wrecks social fairness and undermines EU competitiveness.

The Commission's impact assessment accompanying the Commission proposal to set up the Customs Programme backs up these shortcomings and needs, and thus sets out the funding of collaborative measures that are also at the heart of this suggested project.

The Regulation setting-up the Customs programme itself identifies the key programme performance/progress indicators (Annex 2 of the Regulation) reinforced by the future Programme Measurement Framework (PMF) that will elaborate on the measurement of the programme's achievements. The project will align with the relevant indicators set by the Regulation and use the Customs' programme PMF's specific elements to monitor the project evolution.

As the Customs programme's PMF itself sets it out, the very nature of the collaborative actions and the changes generated in the implementation of the programme (shift towards online meetings) triggered by the Covid pandemic, makes the setting of the baseline and the target values difficult. The identification of these values would call for mere estimations based on the pre-Covid situation and predictions for the external factors that set the future tendencies determining the use of face-to-face and virtual meetings.

Objective 1: to support the preparation and uniform implementation of customs legislation and policy

- **Indicator 1:** *The Union Law and Policy Application and Implementation Index:* the number of actions organised in connection with the application and implementation of Union law and policy relating to customs and the number of recommendations issued following those actions.

Objective 2: to support customs cooperation

- **Indicator 2: the Collaboration Robustness Index:** the degree of networking generated, the number of face-to-face and online meetings and the number of on-line collaboration groups;

Objective 3 to support administrative capacity building, including human competency and training:

- **Indicator 3.1: Best Practice and Guideline Index:** the number of actions organised in connection with the application and implementation of the best practice and guidelines relating to customs and the percentage of participants that made use of guidelines on working practices that have been developed with the support of the Programme.

Objective 4: to support innovation in the area of customs policy

- **Indicator 4: Innovation in the Area of Customs Policy Application and Implementation Index:** the number of actions organised in connection with the application and implementation of innovation relating to customs policy and the number of recommendations issued following those actions.

1.3 Complementarity with other actions and innovation — European added value**Complementarity with other actions and innovation**

Explain how the project builds on the results of past activities carried out in the field and describe its innovative aspects. Explain how the activities are complementary to other activities carried out by other organisations.

Illustrate the European dimension of the activities: trans-national dimension of the project; impact/interest for a number of EU countries; possibility to use the results in other countries, potential to develop mutual trust/cross-border cooperation among EU countries, etc.

Which countries will benefit from the project (directly and indirectly)? Where will the activities take place?

This project will continue to feed into the wider customs policy agenda and create synergies with other European Union programmes.

In particular, this project will provide collaborative tools, including training activities, supporting the implementation of the Customs Control Equipment Instrument (CCEI), aimed to purchase, maintain and upgrade customs control equipment.

Customs and CCEI - Complementarity**Customs Control Equipment**

Purchase, maintenance, upgrade of customs control equipment

Customs Programme

- Collaborative activities for the preparations for the purchase of equipment:
 - Assessment of needs
 - Identification of available technologies
 - Input for the design of future control technologies
- Collaborative activities supporting the best use of the equipment:
 - Guidelines
 - Training
 - Exchange of good practices
- Operational cooperation in the use of the equipment



The project will have strong synergies with the Fiscalis programme – primarily regarding aspects of excise duty and VAT and e-commerce matters. Synergies may also be relevant with the Anti-Fraud Programme. The project will also work in complementarity with the Technical Support Instrument.

2. QUALITY

2.1 Concept and methodology

Concept and methodology

Outline the approach and methodology behind the project. Explain why they are the most suitable for achieving the project's objectives.

The project objectives will be achieved by both face to face and virtual activities:

- one-off events (seminars, workshops, study visits, support visits and similar activities)
- series of events (platforms, networks, steering groups, coordination groups, project groups, working groups, study visits, support visits and similar activities)
- other cooperation activities, excluding expert teams.

This approach has shown its effectiveness in the implementation of all previous Customs programme generations. Taking into account COVID-19 impact in the last 16 months, virtual activities were suitable to achieve previously set project objectives. Virtual meetings are predominantly short and targeted. Depending on the hoped improvement of the Covid situation and gradual opening towards face-to-face meetings, the project is expected to include both virtual meetings (as the majority) and face-to-face meetings. The engagement in physical meetings is expected to be limited to topics, subjects and meeting objectives, where online tools and functions cannot effectively serve the purpose (e.g. networking, brainstorming, creative collaboration, hands-on physical capacity building, etc.)

2.2 Consortium set-up

Consortium cooperation and division of roles (if applicable)

Describe the participants (Beneficiaries, Affiliated Entities and Associated Partners, if any) and explain how they will work together to implement the project. How will they bring together the necessary expertise? How will they complement each other?

In what way does each of the participants contribute to the project? Show that each has a valid role and adequate resources to fulfil that role.

Note: When building your consortium you should think of organisations that can help you reach objectives and solve problems.

The internal roles and responsibilities of the beneficiaries are divided as follows:

1. keep information stored in the Portal Participant Register up to date
2. inform the granting authority (and the other beneficiaries) immediately of any events or circumstances likely to affect significantly or delay the implementation of the action
3. submit to the coordinator in good time:
 - the prefinancing guarantees (if required)
 - the financial statements and certificates on the financial statements (CFS) (if required;)
 - the contribution to the deliverables and technical reports
 - any other documents or information required by the granting authority under the Agreement
4. submit via the Portal data and information related to the participation of their affiliated entities.

The coordinator will:

1. monitor that the project is implemented properly;
2. act as the intermediary for all communications between the consortium and the granting authority, and in particular:
 - submit the prefinancing guarantees to the granting authority (if any);
 - request and review any documents or information required and verify their quality and completeness before passing them on to the granting authority;
 - submit the deliverables and reports to the granting authority as defined in the work packages/will be delivered in grant agreement;

- inform the granting authority about the payments made to the other beneficiaries;
- inform the granting authority about any possible modification of the grant (grant amendment);
- 3. distribute the payments received from the granting authority to the other beneficiaries without unjustified delay.

The coordinator will not delegate or subcontract the above-mentioned tasks to any other beneficiary or third party (including affiliated entities).

The beneficiaries will have internal arrangements regarding their operation and co-ordination, to ensure that the project is implemented properly.

For linked actions, the beneficiaries will have arrangements with the participants of the other action, to ensure that both actions are implemented and coordinated properly.

2.3 Project teams, staff and experts

Project teams and staff		
Describe the project teams and how they will work together to implement the project.		
Describe the project teams and how they will work together to implement the project.		
For Collaborative Actions: List the National Programme Coordinators and describe briefly their tasks.		
For Expert Teams: List at least one Contact Point per participant and describe briefly their tasks.		
Name and function	Organisation	Role/tasks/professional profile and expertise
Nadezda Smirnova, National Programme Coordinator	VALSTS IENEMUMU DIENESTS (LV)	<ul style="list-style-type: none"> Grant coordinator role (as described in 2.2) National coordinator role: Responsible for the overall implementation and coordination of the project in their administration demonstrating compliance with the programme rules and sound project management. In addition, the national coordinator plays the key role in the collaboration with other national coordinators.
Iris Kollinger, National Programme Coordinator	BUNDESMINISTERIUM FÜR FINANZEN (AT)	Responsible for the overall implementation and coordination of the project in their administration demonstrating compliance with the programme rules and sound project management. In addition, the national coordinator plays the key role in the collaboration with the grant coordinator and with other national coordinators.
Ruth Verhelst, National Programme Coordinator	SERVICE PUBLIC FEDERAL FINANCES (BE)	Responsible for the overall implementation and coordination of the project in their administration demonstrating compliance with the programme rules and sound project management. In addition, the national coordinator plays the key role in the collaboration with the grant coordinator and with other national coordinators.
Galabina Mitkova, National Programme Coordinator	AGENCIJA MITNICI (BG)	Responsible for the overall implementation and coordination of the project in their administration demonstrating compliance with the programme rules and sound project management. In addition, the national coordinator plays the key role in the collaboration with the grant coordinator and with other national coordinators.
Aleca Palekythritou, National Programme Coordinator	TMIMA TELONEION (CY)	Responsible for the overall implementation and coordination of the project in their administration demonstrating compliance with the programme rules and sound project management. In addition, the national coordinator plays the key role in the collaboration with the grant coordinator and with other national coordinators.

Petr Poschl, National Programme Coordinator	GENERALNI REDITELST VI CEL (CZ)	Responsible for the overall implementation and coordination of the project in their administration demonstrating compliance with the programme rules and sound project management. In addition, the national coordinator plays the key role in the collaboration with the grant coordinator and with other national coordinators.
Gregor Hagen, National Programme Coordinator	GENERALZ OLLDIREKTI ON (DE)	Responsible for the overall implementation and coordination of the project in their administration demonstrating compliance with the programme rules and sound project management. In addition, the national coordinator plays the key role in the collaboration with the grant coordinator and with other national coordinators.
Nikolai Voronin, National Programme Coordinator	MAKSU- JA TOLLIAMET (EE)	Responsible for the overall implementation and coordination of the project in their administration demonstrating compliance with the programme rules and sound project management. In addition, the national coordinator plays the key role in the collaboration with the grant coordinator and with other national coordinators.
Muriel Saint- Supery, National Programme Coordinator	AGENCIA ESTATAL DE ADMINISTR ACION TRIBUTARI A (ES)	Responsible for the overall implementation and coordination of the project in their administration demonstrating compliance with the programme rules and sound project management. In addition, the national coordinator plays the key role in the collaboration with the grant coordinator and with other national coordinators.
Leea Hoffman, National Programme Coordinator	TULLI (FI)	Responsible for the overall implementation and coordination of the project in their administration demonstrating compliance with the programme rules and sound project management. In addition, the national coordinator plays the key role in the collaboration with the grant coordinator and with other national coordinators.
Despoula Chantzi, National Programme Coordinator	INDEPENDE NT AUTHORITY FOR PUBLIC REVENUE (GR)	Responsible for the overall implementation and coordination of the project in their administration demonstrating compliance with the programme rules and sound project management. In addition, the national coordinator plays the key role in the collaboration with the grant coordinator and with other national coordinators.
Miroslav Lucic, National Programme Coordinator	MINISTARS TVO FINANCIJA (HR)	Responsible for the overall implementation and coordination of the project in their administration demonstrating compliance with the programme rules and sound project management. In addition, the national coordinator plays the key role in the collaboration with the grant coordinator and with other national coordinators.
Petra Cselovszki- Soltész, National Programme Coordinator	NEMZETI ADO- ES VAMHIVATA L (HU)	Responsible for the overall implementation and coordination of the project in their administration demonstrating compliance with the programme rules and sound project management. In addition, the national coordinator plays the key role in the collaboration with the grant coordinator and with other national coordinators.
Sebastiana Romeo, National	AGENZIA DELLE	Responsible for the overall implementation and coordination of the project in their administration demonstrating compliance with the

Programme Coordinator	DOGAN E DEI MONOPOLI (IT)	programme rules and sound project management. In addition, the national coordinator plays the key role in the collaboration with the grant coordinator and with other national coordinators.
Andrius Ryliskis, National Programme Coordinator	MUITINES DEPARTAM ENTAS PRIE LIETUVOS RESPUBLIK OS FINANSU MINISTERIJ OS (LT)	Responsible for the overall implementation and coordination of the project in their administration demonstrating compliance with the programme rules and sound project management. In addition, the national coordinator plays the key role in the collaboration with the grant coordinator and with other national coordinators.
Mario Borg, National Programme Coordinator	MINISTRY FOR FINANCE AND EMPLOYME NT (MT)	Responsible for the overall implementation and coordination of the project in their administration demonstrating compliance with the programme rules and sound project management. In addition, the national coordinator plays the key role in the collaboration with the grant coordinator and with other national coordinators.
Petra Dijkman-Hakkesteegt, National Programme Coordinator	MINISTERIE VAN FINANCIEN (NL)	Responsible for the overall implementation and coordination of the project in their administration demonstrating compliance with the programme rules and sound project management. In addition, the national coordinator plays the key role in the collaboration with the grant coordinator and with other national coordinators.
Piotr Wilczek, National Programme Coordinator	KRAJOWA ADMINISTR ACJA SKARBOWA (PL)	Responsible for the overall implementation and coordination of the project in their administration demonstrating compliance with the programme rules and sound project management. In addition, the national coordinator plays the key role in the collaboration with the grant coordinator and with other national coordinators.
Margarida Moreno, National Programme Coordinator	AUTORIDA DE TRIBUTARI A E ADUANEIRA (PT)	Responsible for the overall implementation and coordination of the project in their administration demonstrating compliance with the programme rules and sound project management. In addition, the national coordinator plays the key role in the collaboration with the grant coordinator and with other national coordinators.
Delia Radoi, National Programme Coordinator	AGENTIA NATIONALA DE ADMINISTR ARE FISCALA (RO)	Responsible for the overall implementation and coordination of the project in their administration demonstrating compliance with the programme rules and sound project management. In addition, the national coordinator plays the key role in the collaboration with the grant coordinator and with other national coordinators.
Katarina Lundholm, National Programme Coordinator	SWEDISH CUSTOMS (SE)	Responsible for the overall implementation and coordination of the project in their administration demonstrating compliance with the programme rules and sound project management. In addition, the national coordinator plays the key role in the collaboration with the grant coordinator and with other national coordinators.
Jana Vahcic, National Programme Coordinator	MINISTRST VO ZA FINANCE REPUBLIKE	Responsible for the overall implementation and coordination of the project in their administration demonstrating compliance with the programme rules and sound project management. In addition, the national coordinator plays the key role in the collaboration with the grant coordinator and with other national coordinators.

	SLOVENIJE (SI)	
Robert Mikulas, National Programme Coordinator	FINANCIAL DIRECTORATE OF THE SLOVAK REPUBLIC (SK)	Responsible for the overall implementation and coordination of the project in their administration demonstrating compliance with the programme rules and sound project management. In addition, the national coordinator plays the key role in the collaboration with the grant coordinator and with other national coordinators.
Kevin Humphreys, National Programme Coordinator	THE REVENUE COMMISSIONERS (IE)	Responsible for the overall implementation and coordination of the project in their administration demonstrating compliance with the programme rules and sound project management. In addition, the national coordinator plays the key role in the collaboration with the grant coordinator and with other national coordinators.
Robert Schon, National Programme Coordinator	ADMINISTRATION DES DOUANES ET ACCISES (LU)	Responsible for the overall implementation and coordination of the project in their administration demonstrating compliance with the programme rules and sound project management. In addition, the national coordinator plays the key role in the collaboration with the grant coordinator and with other national coordinators.
Georges Cantone, National Programme Coordinator	MINISTERE DE L'ECONOMIE DES FINANCES ET DE LA RELANCE – DGME (FR)	Responsible for the overall implementation and coordination of the project in their administration demonstrating compliance with the programme rules and sound project management. In addition, the national coordinator plays the key role in the collaboration with the grant coordinator and with other national coordinators.

Outside resources (subcontracting, seconded staff, etc)

If you do not have all skills/resources in-house, describe how you intend to get them (contributions of members, partner organisations, subcontracting, etc).

If there is subcontracting, please also complete the table in section 4.

Not applicable

2.4 Consortium management and decision-making**Consortium management and decision-making (if applicable)**

Explain the management structures and decision-making mechanisms within the consortium. Describe how decisions will be taken and how regular and effective communication will be ensured. Describe methods to ensure planning and control.

Note: *The concept (including organisational structure and decision-making mechanisms) must be adapted to the complexity and scale of the project.*

The legal basis of the consortium will be the Grant Agreement.

Operational implementation will be based on a network of National Coordinators representing each partner. Beneficiaries will be actively taking part in data collection for the reports.

Communication towards the senior management of national customs administrations will be done by National Customs Programme Coordinators.

In order to keep the decision-making process as simple and transparent as possible, a set of online/virtual communication tools will be used to facilitate communication and exchange of information among the coordinator and beneficiaries (national coordinators). The online collaboration will be complemented by face-to-face meetings as required and as made possible by the Covid situation and other factors.

During a potential kick-off meeting, the partners will address and draw up the guiding principles for the project implementation, including aspects of the project management and decision-making.

2.5 Project management, quality assurance and monitoring and evaluation strategy

Project management, quality assurance and monitoring and evaluation strategy

Describe the measures planned to ensure that the project implementation is of high quality and completed in time.

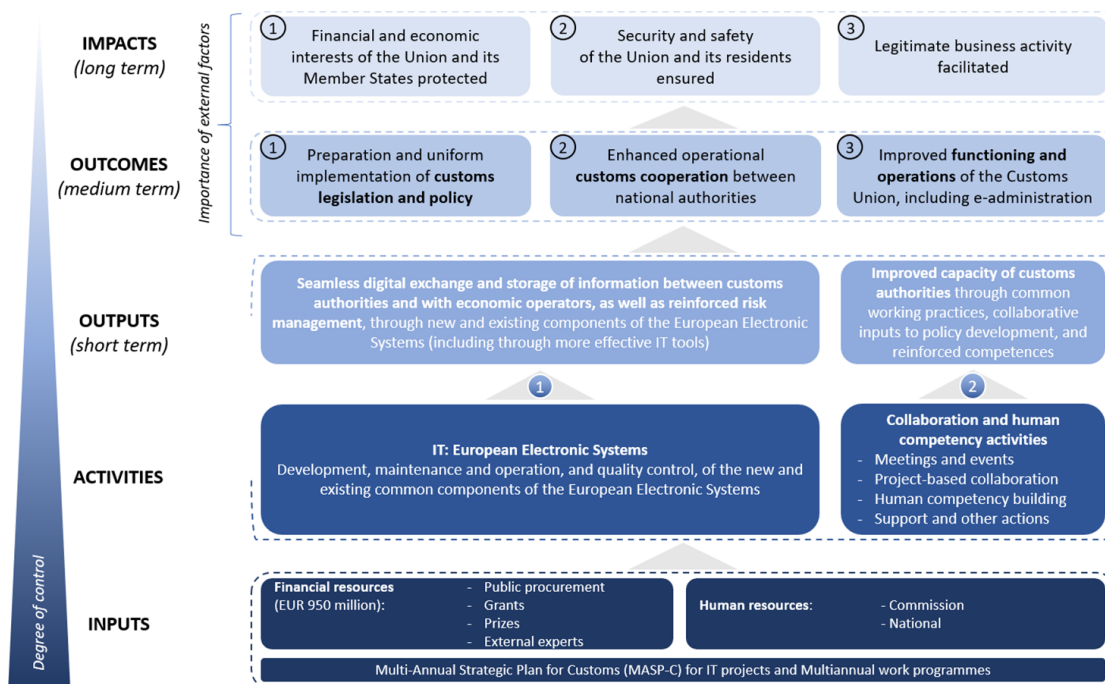
Describe the methods to ensure good quality, monitoring, planning and control.

Describe the evaluation methods and indicators (quantitative and qualitative) to monitor and verify the outreach and coverage of the activities and results (including unit of measurement, baseline and target values). The indicators proposed to measure progress should be relevant, realistic and measurable.

The beneficiaries will continuously report on the progress of the action (e.g. deliverables, milestones, outputs/outcomes, critical risks, indicators, etc.), in the Portal Continuous Reporting tool and in accordance with the timing and conditions it sets out.

Virtual/face-to-face check-in meetings will provide fora to review the project's general state-of-pay, to address potential difficulties, reinforce ownership in the partners and to maintain overall engagement to achieve quality results.

The monitoring and evaluation strategy of the project directly relates to the Customs programmes' draft Performance Measurement Framework (PMF) that was presented to the beneficiaries of the Customs 2020 programme earlier this year. According to the available information, it builds on the indicators set out in Annex II of the Customs programme Regulation. The indicators build on the activities (collaboration and human competency activities) layer of the PMF.



The quality assurance and the good conduct to implement the project will be enhanced by specific guidelines and guidance documents and an online forum to address daily implementation questions, also supported by DG TAXUD. It is worth noting that the implementation of the programme is under direct management of the European Commission, meaning that it is centrally managed by DG TAXUD. Within

DG TAXUD, the daily management of the Customs programme is ensured by the Central Programmes Management Team (CPMT): this body is the focal point of the programme organisation, and as such, acts as a key partner in the management of this project.

The project's deliverables will feed into the programme's overall interim evaluation, therefore the work package deliverables are set accordingly.


Data for measuring performance will be drawn from various electronics systems and data collection tools. The main tool envisaged at present is the Commission's Activity Reporting Tool and its future replacement.

2.6 Cost effectiveness and financial management

Cost effectiveness and financial management

Describe the measures adopted to ensure that the proposed results and objectives will be achieved in the most cost-effective way.

Indicate the arrangements adopted for the financial management of the project and, in particular, how the financial resources will be allocated and managed within the consortium.

 **Do NOT compare and justify the costs of each work package, but summarize briefly why your budget is cost effective.**

The coordinator will perform regular checks on the financial expenditures reported by the beneficiaries.

To ensure that the most cost-effective way is applied virtual meetings will be encouraged where possible.

The programme activity leaders (COM or beneficiaries) will be urged and regularly reminded to issue face-to-face meeting invitations in a timely manner allowing for early booking of travels and accommodation, thus predominantly enabling booking at lower costs/prices.

The programme activity leaders (COM or beneficiaries) will be urged and regularly reminded to set the length of the face-to-face meetings and the number of engaged participant to the necessary minimum.

2.7 Risk management

Critical risks and risk management strategy

Describe critical risks, uncertainties or difficulties related to the implementation of your project, and your measures/strategy for addressing them.

Indicate for each risk (in the description) the impact and the likelihood that the risk will materialise (high, medium, low), even after taking into account the mitigating measures.

Note: Uncertainties and unexpected events occur in all organisations, even if very well-run. The risk analysis will help you to predict issues that could delay or hinder project activities. A good risk management strategy is essential for good project management.

Risk No	Description	Work package No	Proposed risk-mitigation measures
1	<u>Unpredictability:</u> <ul style="list-style-type: none"> situation with COVID-19 – unpredictable ratio of face-to-face and virtual meetings challenge the realistic planning of the budget flexible/agile programme implementation mechanisms – the fact that the number/intensity of activities largely depend on the initiatives by the Commission and the project 	WP1, WP2, WP3, WP4, WP5	<p>Regularly reviewing the situation and to encourage organisation of virtual meetings.</p> <p>Encouraging the Commission and the beneficiaries to prepare activity forecasts.</p>

	partners hinders direct control on activities by the grant coordinator.		
2	<u>Engagement of beneficiaries</u> <ul style="list-style-type: none"> reduced willingness of beneficiaries to participate due to lack of resources (may delegate less and less delegates) beneficiaries running out of allocated budget 	WP1, WP2, WP3, WP4, WP5	<p>Timely budget planning from the beneficiary side in order to cover unit cost differences.</p> <p>Regular checks with National Coordinators with the situation and modifying the budget and encourage virtual meetings where possible.</p> <p>Reinforce the beneficiaries' awareness and positive viewpoint regarding the advantages of programme activity engagement.</p>

3. IMPACT

3.1 Impact and ambition

Impact and ambition

Define the short, medium and long-term effects of the project.

Who are the target groups? How will the target groups benefit concretely from the project and what would change for them?

Does the project aim to trigger change/innovation? If so, describe them and the degree of ambition (progress beyond the status quo).

Short-term effects: Improved capacity of customs authorities through common working practices, collaborative inputs to policy development, and reinforced competences.

Medium-term effect:

- Preparation and uniform implementation of customs legislation and policy.
- Enhanced operational customs cooperation between national authorities.
- Improved functioning and operations of the Customs Union, including e-administration.

Long-term effect:

- Financial and economic interests of the Union and its MS protected.
- Security and safety of the Union and its residents ensured.
- Legitimate business activity facilitated.

Target Groups: Customs administrations/authorities as defined by the Customs Programme Regulation

Impact on non-EU countries

Please specify which country(ies) benefit from the project. Why is the project important for those country(ies)? How does it improve the situation the country(ies)?

The Customs programme Regulation allows for the direct engagement of third (non-EU) countries. The countries becoming the beneficiaries of the programme will have a direct insight on the policy and legal evolutions of customs policy and gain knowledge of the MSs' experience and the support of the Commission through participating in the programme activities and having direct access to the non-sensitive/confidential outputs/results of the activities. In case of the candidate countries and the potential candidates, these aspects contribute to the accession process and support the assimilation of the Union

acquis. third (non-EU) countries may benefit from the collaboration opportunities allowing for building trust and mutually increasing knowledge by sharing know-how and human network building.

3.2 Communication, dissemination and visibility

Communication, dissemination and visibility of funding

Describe the communication and dissemination activities which are planned in order to promote the activities/results and maximise the impact (to whom, which format, how many, etc.). Clarify how you will reach the target groups, relevant stakeholders, policymakers and the general public and explain the choice of the dissemination channels.

Describe how the visibility of EU funding will be ensured.

All beneficiaries and coordinator will use online/virtual communication tools on national and international level (e.g. national administrations' intranet, Commission platforms) to share and to disseminate information on the project activities and the generated outputs & results, as required and appropriate. For dissemination of the results to the public, national intranets and websites of national authorities will be used, as well as the Commission website.

The coordinator and beneficiaries will evaluate the benefits of using promotional materials against the investment it requires. Equally, the coordinator and beneficiaries will assess the possibilities and the realistic benefits of establishing a visual project identity that is in line with the Commission rules. It includes marking the created products with the EU logo and the reference to the Customs programme.

3.3 Sustainability and continuation

Sustainability, long-term impact and continuation

Describe the follow-up of the project after the EU funding ends. How will the project impact be ensured and sustained? What will need to be done? Which parts of the project should be continued or maintained? How will this be achieved? Which resources will be necessary to continue the project? How will the results be used?

Are there any possible synergies/complementarities with other (EU funded) activities that can build on the project results?

The Customs programme, as a collaboration programme sets out 3 main aspects at its core, one being the deep collaboration of the customs authorities and their officials. The current proposed project addresses this need that has been served by all the previous programme generations dating back to the early 1990s.

The implementation of the Union Customs Code (UCC) legal package and other legal frameworks stipulating regulatory check by customs authorities require continuous cooperation and collaboration between the Member States' customs authorities as well as cooperation with the Commission, with economic operators and customs authorities in the enlargement countries. The project feeds into this need that will be potentially followed by future grants, as indicated by the Commission.

4. WORKPLAN, WORK PACKAGES, TIMING AND SUBCONTRACTING

4.1 Work plan

Work plan

Provide a brief description of the overall structure of the work plan (list of work packages or graphical presentation (Pert chart or similar)).

The project sets out a work plan that is based on the Customs programme's general objective and its sub-elements. As such, next to the work package that addresses the overall project management aspects (WP1), the work packages will focus on facilitating:

WP2: the customs union and customs authorities working together and acting as one,

WP3: the protection of financial and economic interests of the Union and its Member States,

WP4: the security and safety within the Union,

WP5: the legitimate business activity and the protection Union from unfair and illegal trade.

All the project activities will be clearly marked identifying to which work package (objective) they contribute primarily. Actions that address aspects qualifying as more or less having equal relevance for WP 3-5 will be allocated to WP2.

The activities of the work packages may target the following subjects:

- Overall functioning and modernisation of the customs union;
- Development, implementation, evaluation and enforcement of customs union legislation;
- Customs risk management and supply chain security;
- Cooperation with third countries and international organisations, international agreements;
- Determination and collection of customs duties and related taxes;
- Customs tariff and classification;
- Rules of origin;
- Customs valuation;
- Customs procedures and formalities;
- Prohibitions and restrictions – Intellectual Property Rights, cash controls, cultural heritage, drug precursors, product safety and compliance, health, environment and other public interests;
- Competitiveness and trade facilitation;
- Effective and efficient customs administrations/authorities;
- Training and human competency building;
- Operational procedures and working methods;
- European Customs Laboratories;
- IT capacity building;
- Data analytics;
- Training and human competency building;
- Operational procedures and working methods;
- European Customs Laboratories;
- IT capacity building;
- Data analytics;

- Programme management.

4.2 Work packages and activities

WORK PACKAGES

This section concerns a detailed description of the project activities.

Group your activities into work packages. A work package means a major sub-division of the project. For each work package, enter an objective (expected outcome) and list the activities, milestones and deliverables that belong to it. The grouping should be logical and guided by identifiable outputs.

Projects should normally have a minimum of 2 work packages. WP1 should cover the management and coordination activities (meetings, coordination, project monitoring and evaluation, financial management, progress reports, etc) and all the activities which are cross-cutting and therefore difficult to assign to another specific work package (do not try splitting these activities across different work packages). WP2 and further WPs should be used for the other project activities. You can create as many work packages as needed by copying WP1.

For very simple projects, it is possible to use a single work package for the entire project (WP1 with the project acronym as WP name).

 *Enter each activity/milestone/output/outcome/deliverable only once (under one work package).*

Work Package 1

Work Package 1: Project management and coordination

Ensure consistence with the detailed budget table (if applicable).

Duration:

01.12.2021 –
31.12.2022

Lead Beneficiary:

Latvia

Objectives

List the specific objectives to which this work package is linked.

- To ensure effective implementation of the project by timely organized communication with other involved parties

Activities (what, how, where) and division of work

Provide a concise overview of the work (planned tasks). Be specific and give a short name and number for each task.

Show who is participating in each task: Coordinator (COO), Beneficiaries (BEN), Affiliated Entities (AE), Associated Partners (AP), indicating **in bold** the task leader.

Add information on other participants' involvement in the project e.g. subcontractors, in-kind contributions.

Note:

In-kind contributions: In-kind contributions for free are cost-neutral, i.e. cannot be declared as cost. Please indicate the in-kind contributions that are provided in the context of this work package.

The Coordinator remains fully responsible for the coordination tasks, even if they are delegated to someone else. Coordinator tasks cannot be subcontracted.

If there is subcontracting, please also complete the table below.

Task No (continuous numbering linked to WP)	Task Name	Description	Participants		In-kind Contributions and Subcontracting (Yes/No and which)
			Name	Role (COO, BEN, AE, AP, OTHER)	
T1.1	Coordination	<ul style="list-style-type: none"> ✓ Act as the single point of contact for DG TAXUD for financial and technical reporting ✓ Preparation of documentation regarding Grant agreement ✓ Organisation of meetings among involved parties (Financial department, State Treasury, etc.) ✓ Take care of the overall administrative aspects of the project ✓ Coordinate among all persons involved in managing the project in the coordination team ✓ Monitor, manage, and report the progress of the project work across work packages and tasks 	LV -VALSTS IENEMUMU DIENESTS	COO	No
T1.2	Quality and risk management	<ul style="list-style-type: none"> ✓ Ensure effective communication with State Treasury, prevent any possible delay in financial flow 	LV- VALSTS IENEMUMU DIENESTS	COO	No

T1.3	Communication and collaboration	<ul style="list-style-type: none"> ✓ Communicate with the Commission programme management team ✓ Collaborate actively with national programme coordinators of beneficiaries, in particular online and at the network meetings ✓ Coordinate and facilitate work among the beneficiaries 	LV -VALSTS IENEMUMU DIENESTS	COO	No
T1.4	Budget	<ul style="list-style-type: none"> ✓ Manage the budget allocation and the prefinancing payments assigned to the project, including requests for amendment of the budget allocation or additional prefinancing payments ✓ Manage transfer of funds to/from beneficiaries ✓ Manage budget for personnel costs ✓ Ensure accurate and timely reporting on the spending- quarter, final report 	LV- VALSTS IENEMUMU DIENESTS	COO	No

Milestones and deliverables (outputs/outcomes)

Milestones are control points in the project that help to chart progress. Use them only for major outputs in complicated projects. Otherwise leave the section on milestones empty.

Means of verification are how you intend to prove that a milestone has been reached. If appropriate, you can also refer to indicators.

Deliverables are project outputs which are submitted to show project progress (any format). Refer only to major outputs. Do not include minor sub-items, internal working papers, meeting minutes, etc. Limit the number of deliverables to max 10-15 for the entire project. You may be asked to further reduce the number during grant preparation.

For deliverables such as meetings, events, seminars, trainings, workshops, webinars, conferences, etc., enter each deliverable separately and provide the following in the 'Description' field: invitation, agenda, signed presence list, target group, number of estimated participants, duration of the event, report of the event, training material package, presentations, evaluation report, feedback questionnaire.

For deliverables such as manuals, toolkits, guides, reports, leaflets, brochures, training materials etc., add in the 'Description' field: format (electronic or printed), language(s), approximate number of pages and estimated number of copies of publications (if any).

For each deliverable you will have to indicate a due month by when you commit to upload it in the Portal. The due month of the deliverable cannot be outside the duration of the work package and must be in line with the timeline provided below. Month 1 marks the start of the project and all deadlines should be related to this starting date.

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<i>EU classified — RESTREINT-UE/EU-RESTRICTED, CONFIDENTIEL-UE/EU-CONFIDENTIAL, SECRET-UE/EU-SECRET under Decision 2015/444.</i>							
Milestone No (continuous numbering not linked to WP)	Milestone Name	Work Package No	Lead Beneficiary	Description		Due Date (month number)	Means of Verification
MS1	Not applicable	1					
Deliverable No (continuous numbering linked to WP)	Deliverable Name	Work Package No	Lead Beneficiary	Type	Dissemination Level	Due Date (month number)	Description (including format and language)
D1.1	Report on the tasks performed and lessons learned	1	Latvia	R — Document, report	PU — Public	2 months after the grants end date	EN – word documents Describing the 4 tasks indicated above

Estimated budget — Resources

See detailed budget table (annex 1 to Part B).

Work Package 2**Work Package 2: To support the customs union and customs authorities working together and acting as one***Ensure consistence with the detailed budget table (if applicable).*

Duration:	01.12.2021 – 31.12.2022	Lead Beneficiary:	Latvia
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Objectives

- to support the preparation and uniform implementation of customs legislation and policy;
- to support customs cooperation;
- to support administrative and IT capacity building, including human competency and training;
- to support innovation in the area of customs policy.

Provide a concise overview of the work (planned tasks). Be specific and give a short name and number for each task.

Note:

In-kind contributions: In-kind contributions for free are cost-neutral, i.e. cannot be declared as cost. Please indicate the in-kind contributions that are provided in the context of this work package.

The Coordinator remains fully responsible for the coordination tasks, even if they are delegated to someone else. Coordinator tasks cannot be subcontracted.

If there is subcontracting, please also complete the table below.

[illegible]

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			SI -MINISTRSTVO ZA FINANCE REPUBLIKE SLOVENIJE SK -FINANCIAL DIRECTORATE OF THE SLOVAK REPUBLIC IE -THE REVENUE COMMISSIONERS LU- ADMINISTRATION DES DOUANES ET ACCISES FR- MINISTERE DE L'ECONOMIE DES FINANCES ET DE LA RELANCE – DGME	BEN BEN BEN BEN BEN	
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Milestones and deliverables (outputs/outcomes)

Milestones are control points in the project that help to chart progress. Use them only for major outputs in complicated projects. Otherwise leave the section on milestones empty.

Means of verification are how you intend to prove that a milestone has been reached. If appropriate, you can also refer to indicators.

Deliverables are project outputs which are submitted to show project progress (any format). Refer only to major outputs. Do not include minor sub-items, internal working papers, meeting minutes, etc. Limit the number of deliverables to max 10-15 for the entire project. You may be asked to further reduce the number during grant preparation.

For deliverables such as meetings, events, seminars, trainings, workshops, webinars, conferences, etc., enter each deliverable separately and provide the following in the 'Description' field: invitation, agenda, signed presence list, target group, number of estimated participants, duration of the event, report of the event, training material package, presentations, evaluation report, feedback questionnaire.

For deliverables such as manuals, toolkits, guides, reports, leaflets, brochures, training materials etc., add in the 'Description' field: format (electronic or printed), language(s), approximate number of pages and estimated number of copies of publications (if any).

For each deliverable you will have to indicate a due month by when you commit to upload it in the Portal. The due month of the deliverable cannot be outside the duration of the work package and must be in line with the timeline provided below. Month 1 marks the start of the project and all deadlines should be related to this starting date.

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Milestone No (continuous numbering not linked to WP)	Milestone Name	Work Package No	Lead Beneficiary	Description		Due Date (month number)	Means of Verification
MS2	Not applicable	1					

Deliverable No (continuous numbering linked to WP)	Deliverable Name	Work Package No	Lead Beneficiary	Type	Dissemination Level	Due Date (month number)	Description (including format and language)
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D2.1	Report on statistics	1	Latvia	/R — Document, report]/	[PU — Public]	2 months after the grants end date	Word document in English, describing the 4 tasks indicated above: statistics on organised actions, events, participants and invested budget.
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Estimated budget — Resources

See detailed budget table (annex 1 to Part B).

Work Package 3**Work Package 3: To protect the financial and economic interests of the Union and its Member States***Ensure consistence with the detailed budget table (if applicable).***Duration:**01.12.2021 –
31.12.2022**Lead Beneficiary:**

Latvia

Objectives*List the specific objectives to which this work package is linked.*

- to support the preparation and uniform implementation of customs legislation and policy;
- to support customs cooperation;
- to support administrative and IT capacity building, including human competency and training;
- to support innovation in the area of customs policy facilitate protection of financial and economic interests of the Union and its Member States

Activities (what, how, where) and division of work*Provide a concise overview of the work (planned tasks). Be specific and give a short name and number for each task.*

Add information on other participants' involvement in the project e.g. subcontractors, in-kind contributions.

In-kind contributions: In-kind contributions for free are cost-neutral, i.e. cannot be declared as cost. Please indicate the in-kind contributions that are provided in the context of this work package.

If there is subcontracting, please also complete the table below.

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			IE -THE REVENUE COMMISSIONERS LU- ADMINISTRATION DES DOUANES ET ACCISES FR- MINISTERE DE L'ECONOMIE DES FINANCES ET DE LA RELANCE – DGME			BEN BEN BEN	
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Milestones and deliverables (outputs/outcomes)

Milestones are control points in the project that help to chart progress. Use them only for major outputs in complicated projects. Otherwise leave the section on milestones empty.

Means of verification are how you intend to prove that a milestone has been reached. If appropriate, you can also refer to indicators.

Deliverables are project outputs which are submitted to show project progress (any format). Refer only to major outputs. Do not include minor sub-items, internal working papers, meeting minutes, etc. Limit the number of deliverables to max 10-15 for the entire project. You may be asked to further reduce the number during grant preparation.

For deliverables such as meetings, events, seminars, trainings, workshops, webinars, conferences, etc., enter each deliverable separately and provide the following in the 'Description' field: invitation, agenda, signed presence list, target group, number of estimated participants, duration of the event, report of the event, training material package, presentations, evaluation report, feedback questionnaire.

For deliverables such as manuals, toolkits, guides, reports, leaflets, brochures, training materials etc., add in the 'Description' field: format (electronic or printed), language(s), approximate number of pages and estimated number of copies of publications (if any).

For each deliverable you will have to indicate a due month by when you commit to upload it in the Portal. The due month of the deliverable cannot be outside the duration of the work package and must be in line with the timeline provided below. Month 1 marks the start of the project and all deadlines should be related to this starting date.

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Milestone No (continuous numbering not linked to WP)	Milestone Name	Work Package No	Lead Beneficiary	Description		Due Date (month number)	Means of Verification
MS3	Not applicable	1					

Deliverable No (continuous numbering linked to WP)	Deliverable Name	Work Package No	Lead Beneficiary	Type	Dissemination Level	Due Date (month number)	Description (including format and language)
D3.1	Report on statistics	1	Latvia	[R — Document, report]/[[PU — Public]	2 months after the grants end date	Word document in English, describing the 4 tasks indicated above: statistics on organised actions, events,

							participants and invested budget.
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Estimated budget — Resources

See detailed budget table (annex 1 to Part B).

Work Package 4**Work Package 4:** To ensure security and safety within the Union*Ensure consistence with the detailed budget table (if applicable).***Duration:**01.12.2021 –
31.12.2022**Lead Beneficiary:**

Latvia

Objectives*List the specific objectives to which this work package is linked.*

- to support the preparation and uniform implementation of customs legislation and policy;
- to support customs cooperation;
- to support administrative and IT capacity building, including human competency and training;
- to support innovation in the area of customs policy

Activities (what, how, where) and division of work*Provide a concise overview of the work (planned tasks). Be specific and give a short name and number for each task.**Show who is participating in each task: Coordinator (COO), Beneficiaries (BEN), Affiliated Entities (AE), Associated Partners (AP), indicating **in bold** the task leader.**Add information on other participants' involvement in the project e.g. subcontractors, in-kind contributions.***Note:***In-kind contributions: In-kind contributions for free are cost-neutral, i.e. cannot be declared as cost. Please indicate the in-kind contributions that are provided in the context of this work package.*

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Deliverables are project outputs which are submitted to show project progress (any format). Refer only to major outputs. Do not include minor sub-items, internal working papers, meeting minutes, etc. Limit the number of deliverables to max 10-15 for the entire project. You may be asked to further reduce the number during grant preparation.

For deliverables such as meetings, events, seminars, trainings, workshops, webinars, conferences, etc., enter each deliverable separately and provide the following in the 'Description' field: invitation, agenda, signed presence list, target group, number of estimated participants, duration of the event, report of the event, training material package, presentations, evaluation report, feedback questionnaire.

For deliverables such as manuals, toolkits, guides, reports, leaflets, brochures, training materials etc., add in the 'Description' field: format (electronic or printed), language(s), approximate number of pages and estimated number of copies of publications (if any).

For each deliverable you will have to indicate a due month by when you commit to upload it in the Portal. The due month of the deliverable cannot be outside the duration of the work package and must be in line with the timeline provided below. Month 1 marks the start of the project and all deadlines should be related to this starting date.

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Sensitive — limited under the conditions of the Grant Agreement

EU classified — RESTREINT-UE/EU-RESTRICTED, CONFIDENTIEL-UE/EU-CONFIDENTIAL, SECRET-UE/EU-SECRET under Decision [2015/444](#).

Milestone No (continuous numbering not linked to WP)	Milestone Name	Work Package No	Lead Beneficiary	Description		Due Date (month number)	Means of Verification
MS4	Not applicable	1					
Deliverable No (continuous numbering linked to WP)	Deliverable Name	Work Package No	Lead Beneficiary	Type	Dissemination Level	Due Date (month number)	Description (including format and language)
D4.1	Report on statistics	1	Latvia	/R — Document, report]/	/PU — Public]	2 months after the grants end date	Word document in English, describing the 4 tasks indicated above: statistics on organised actions, events, participants and invested budget.

Estimated budget — Resources

See detailed budget table (annex 1 to Part B).

Work Package 5

Work Package 5: To facilitate legitimate business activity and to protect the Union from unfair and illegal trade					
<i>Ensure consistence with the detailed budget table (if applicable).</i>					
Duration:	01.12.2021 – 31.12.2022	Lead Beneficiary:	Latvia		
Objectives					
<i>List the specific objectives to which this work package is linked.</i>					
<ul style="list-style-type: none"> ▪ to support the preparation and uniform implementation of customs legislation and policy; ▪ to support customs cooperation; ▪ to support administrative and IT capacity building, including human competency and training; ▪ to support innovation in the area of customs policy 					
Activities (what, how, where) and division of work <i>Provide a concise overview of the work (planned tasks). Be specific and give a short name and number for each task.</i> <i>Show who is participating in each task: Coordinator (COO), Beneficiaries (BEN), Affiliated Entities (AE), Associated Partners (AP), indicating in bold the task leader.</i> <i>Add information on other participants' involvement in the project e.g. subcontractors, in-kind contributions.</i> Note: <i>In-kind contributions: In-kind contributions for free are cost-neutral, i.e. cannot be declared as cost. Please indicate the in-kind contributions that are provided in the context of this work package.</i> <i>The Coordinator remains fully responsible for the coordination tasks, even if they are delegated to someone else. Coordinator tasks cannot be subcontracted.</i> <i>If there is subcontracting, please also complete the table below.</i>					
Task No (continuous numbering linked to WP)	Task Name	Description	Participants		In-kind Contributions and Subcontracting (Yes/No and which)
			Name	Role (COO, BEN, AE, AP, OTHER)	
T5.1	Implementation	✓ to initiate proposals on events and project groups on facilitation of legitimate	LV - VALSTS IENEMUMU DIENESTS AT -BUNDESMINISTERIUM FÜR FINANZEN BE -SERVICE PUBLIC FEDERAL FINANCES	COO BEN BEN	No

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			GR- INDEPENDENT AUTHORITY FOR PUBLIC REVENUE (IAPR)	BEN	
			HR- MINISTARSTVO FINACIJA	BEN	
			HU- NEMZETI ADO- ES VAMHIVATAL	BEN	
			IT-AGENZIA DELLE DOGANE E DEI MONOPOLI	BEN	
			LT-MUITINES DEPARTAMENTAS PRIE LIETUVOS RESPUBLIKOS FINANSU MINISTERIJOS	BEN	
			MT -MINISTRY FOR FINANCE AND EMPLOYMENT	BEN	
			NL- MINISTERIE VAN FINANCIEN	BEN	
			PL- KRAJOWA ADMINISTRACJA SKARBOWA	BEN	
			PT- AUTORIDADE TRIBUTARIA E ADUANEIRA	BEN	
			RO- AGENTIA NATIONALA DE ADMINISTRARE FISCALA	BEN	
			SE- SWEDISH CUSTOMS	BEN	
			SI -MINISTRSTVO ZA FINANCE REPUBLIKE SLOVENIJE	BEN	
			SK -FINANCIAL DIRECTORATE OF THE SLOVAK REPUBLIC	BEN	
			IE -THE REVENUE COMMISSIONERS	BEN	
			LU- ADMINISTRATION DES DOUANES ET ACCISES	BEN	
			FR- MINISTERE DE L'ECONOMIE DES FINANCES ET DE LA RELANCE – DGME	BEN	

Milestones and deliverables (outputs/outcomes)

Milestones are control points in the project that help to chart progress. Use them only for major outputs in complicated projects. Otherwise leave the section on milestones empty.

Means of verification are how you intend to prove that a milestone has been reached. If appropriate, you can also refer to indicators.

Deliverables are project outputs which are submitted to show project progress (any format). Refer only to major outputs. Do not include minor sub-items, internal working papers, meeting minutes, etc. Limit the number of deliverables to max 10-15 for the entire project. You may be asked to further reduce the number during grant preparation.

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Milestone No (continuous numbering not linked to WP)	Milestone Name	Work Package No	Lead Beneficiary	Description		Due Date (month number)	Means of Verification
MS5	Not applicable	1					
Deliverable No (continuous numbering linked to WP)	Deliverable Name	Work Package No	Lead Beneficiary	Type	Dissemination Level	Due Date (month number)	Description (including format and language)
D5.1	Report on statistics	1	Latvia	[R — Document, report]/[[PU — Public]	2 months after the grants end date	Word document in English, describing the 4 tasks indicated above: statistics on organised actions, events, participants and invested budget.

Estimated budget — Resources

See detailed budget table (annex 1 to Part B).

4.3 Timetable**Timetable (projects up to 2 years)**

Fill in cells in beige to show the duration of activities. Repeat lines/columns as necessary.

Note: Use the project month numbers instead of calendar months. Month 1 marks always the start of the project.
 In the timeline you should indicate the timing of each activity per WP.

	MONTHS
--	--------

ACTIVITY	M 1	M 2	M 3	M 4	M 5	M 6	M 7	M 8	M 9	M 10	M 11	M 12	M 13
Task 1.1													
Task 1.2													
Task 1.3													
Task 1.4													
Task 2.1													
Task 2.2													
Task 2.3													
Task 2.4													
Task 3.1													
Task 3.2													
Task 3.3													
Task 3.4													
Task 4.1													
Task 4.2													
Task 4.3													
Task 4.4													

Task 5.1														
Task 5.2														
Task 5.3														
Task 5.4														

Timetable (projects of more than 2 years)

Fill in cells in beige to show the duration of activities. Repeat lines/columns as necessary.

Note: Use actual, calendar years and quarters. In the timeline you should indicate the timing of each activity per WP. You may add additional columns if your project is longer than 6 years.

ACTIVITY	YEAR 1				YEAR 2			
	Q 1	Q 2	Q 3	Q 4	Q 1	Q 2	Q 3	Q 4
All Tasks								

4.4 Subcontracting**Subcontracting**

Give details on subcontracted project tasks (if any) and explain the reasons why (as opposed to direct implementation by the Beneficiaries/Affiliated Entities).

Subcontracting — Subcontracting means the implementation of 'action tasks', i.e. specific tasks which are part of the EU grant and are described in Annex 1 of the Grant Agreement.

Note: Subcontracting concerns the outsourcing of a part of the project to a party outside the consortium. It is not simply about purchasing goods or services. We normally expect that the participants have sufficient operational capacity to implement the project activities themselves. Subcontracting should therefore be exceptional.

Include only subcontracts that comply with the rules (i.e. best value for money and no conflict of interest; no subcontracting of coordinator tasks).

Work Package No	Subcontract No (continuous numbering linked to WP)	Subcontract Name	Description (including task number and BEN to which it is linked)	Estimated Costs (EUR)	Justification (why is subcontracting necessary?)	Best-Value-for-Money (how do you intend to ensure it?)
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		(subcontracted action tasks)				
	S1.1					
	S1.2					
<p>Other issues:</p> <p><i>If subcontracting for the project goes beyond 30% of the total eligible costs, give specific reasons.</i></p>			<p>Insert text</p>			

5. OTHER

5.1 Ethics

Ethics
Not applicable.

5.2 Security

Security
Not applicable.

6. DECLARATIONS

Double funding	
Information concerning other EU grants for this project  Please note that there is a strict prohibition of double funding from the EU budget (except under EU Synergies actions).	YES/NO
We confirm that to our best knowledge neither the project as a whole nor any parts of it have benefitted from any other EU grant (including EU funding managed by authorities in EU Member States or other funding bodies, e.g. Erasmus, EU Regional Funds, EU Agricultural Funds, European Investment Bank, etc). If NO, explain and provide details.	YES
We confirm that to our best knowledge neither the project as a whole nor any parts of it are (nor will be) submitted for any other EU grant (including EU funding managed by authorities in EU Member States or other funding bodies, e.g. Erasmus, EU Regional Funds, EU Agricultural Funds, European Investment Bank, etc). If NO, explain and provide details.	YES

Financial support to third parties (if applicable)
Not applicable

ANNEXES

LIST OF ANNEXES

Standard

Detailed budget table (annex 1 to Part B) — *mandatory*

CVs (annex 2 to Part B) — *not applicable*

Annual activity reports (annex 3 to Part B) — *not applicable*

List of previous projects (annex 4 to Part B) — *not applicable*

Special

Customs/Fiscalis personnel cost grids (annex 5 to Part B) — *mandatory*

HISTORY OF CHANGES		
VERSION	PUBLICATION DATE	CHANGE
1.0	08.09.2021	Initial version (new MFF).
2.0.	27.10.2021	Updated version – adding new beneficiary MINISTERE DE L'ECONOMIE DES FINANCES ET DE LA RELANCE – DGME (FRANCE)

ANNEX 2

ESTIMATED BUDGET FOR THE ACTION

Forms of funding	Estimated eligible ¹ costs (per budget category)									Estimated EU contribution ²				
	Direct costs								Indirect costs	Total costs	EU contribution to eligible costs			Maximum grant amount ⁶
	A. Personnel costs	B. Subcontracting costs	C. Purchase costs			D. Other cost categories	E. Indirect costs ³	Funding rate % ⁴	Maximum EU contribution ⁵		Requested EU contribution			
	A.6 Customs/ Fiscalis personnel costs	B. Subcontracting	C.1 Travel and subsistence			C.2 Equipment	C.3 Other goods, works and services	D.1 Long-term missions	E. Indirect costs					
			Travel	Accommodation	Subsistence									
	Unit costs ⁷	Actual costs	Unit ⁷ or actual costs	Unit ⁷ or actual costs	Unit ⁷ or actual costs	Actual costs	Actual costs	Actual costs	Flat-rate costs ⁸		U	g = f * U%	h	m
	a5	b	c1a	c1b	c1c	c2	c3	d1	e = flat-rate * (a5 + b + c1a + c1b + c1c + c2 + c3 + d1)	f = a + b + c + d + e				
1 - SRS	140 185.00	0.00	625 899.50	0.00	0.00	0.00	69 544.00	0.00	58 494.00	894 122.50	100	894 122.50	894 122.00	894 122.00
2 - BMF Austria	0.00	0.00	102 242.00	0.00	0.00	0.00	11 360.00	0.00	7 952.14	121 554.14	100	121 554.14	121 554.00	121 554.00
3 - SPF FINANCES	0.00	0.00	74 708.00	0.00	0.00	0.00	8 301.00	0.00	5 810.63	88 819.63	100	88 819.63	88 819.00	88 819.00
4 - BULGARIA NCA	0.00	0.00	118 392.00	0.00	0.00	0.00	13 155.00	0.00	9 208.29	140 755.29	100	140 755.29	140 755.00	140 755.00
5 - CYPRUS CUSTOMS	0.00	0.00	89 162.00	0.00	0.00	0.00	9 907.00	0.00	6 934.83	106 003.83	100	106 003.83	106 003.00	106 003.00
6 - GRČ	0.00	0.00	124 805.00	0.00	0.00	0.00	13 867.00	0.00	9 707.04	148 379.04	100	148 379.04	148 379.00	148 379.00
7 - GZD	0.00	0.00	167 263.00	0.00	0.00	0.00	18 585.00	0.00	13 009.36	198 857.36	100	198 857.36	198 857.00	198 857.00
8 - ETCB	0.00	0.00	105 898.00	0.00	0.00	0.00	11 766.00	0.00	8 236.48	125 900.48	100	125 900.48	125 900.00	125 900.00
9 - A.E.A.T.	0.00	0.00	107 122.00	0.00	0.00	0.00	11 902.00	0.00	8 331.68	127 355.68	100	127 355.68	127 355.00	127 355.00
10 - Finnish Customs	0.00	0.00	176 177.00	0.00	0.00	0.00	19 575.00	0.00	13 702.64	209 454.64	100	209 454.64	209 454.00	209 454.00
11 - IAPR	0.00	0.00	101 510.00	0.00	0.00	0.00	11 279.00	0.00	7 895.23	120 684.23	100	120 684.23	120 684.00	120 684.00
12 - MoF Croatia	0.00	0.00	85 310.00	0.00	0.00	0.00	9 479.00	0.00	6 635.23	101 424.23	100	101 424.23	101 424.00	101 424.00
13 - NTCA-NAV	0.00	0.00	144 061.00	0.00	0.00	0.00	16 007.00	0.00	11 204.76	171 272.76	100	171 272.76	171 272.00	171 272.00
14 - ADM	0.00	0.00	157 110.00	0.00	0.00	0.00	17 457.00	0.00	12 219.69	186 786.69	100	186 786.69	186 786.00	186 786.00
15 - LT Customs	0.00	0.00	163 672.00	0.00	0.00	0.00	18 186.00	0.00	12 730.06	194 588.06	100	194 588.06	194 587.00	194 587.00
16 - MT-MFE	0.00	0.00	90 812.00	0.00	0.00	0.00	10 090.00	0.00	7 063.14	107 965.14	100	107 965.14	107 965.00	107 965.00
17 - MINFIN NL	0.00	0.00	111 120.00	0.00	0.00	0.00	12 346.00	0.00	8 642.62	132 108.62	100	132 108.62	132 108.00	132 108.00
18 - KAS	0.00	0.00	137 197.00	0.00	0.00	0.00	15 244.00	0.00	10 670.87	163 111.87	100	163 111.87	163 111.00	163 111.00
19 - AT	0.00	0.00	135 421.00	0.00	0.00	0.00	15 047.00	0.00	10 532.76	161 000.76	100	161 000.76	161 000.00	161 000.00
20 - NAFA	0.00	0.00	118 689.00	0.00	0.00	0.00	13 188.00	0.00	9 231.39	141 108.39	100	141 108.39	141 107.00	141 107.00
21 - Swedish Customs	0.00	0.00	129 734.00	0.00	0.00	0.00	14 415.00	0.00	10 090.43	154 239.43	100	154 239.43	154 239.00	154 239.00
22 - MF-FURS	0.00	0.00	61 813.00	0.00	0.00	0.00	6 868.00	0.00	4 807.67	73 488.67	100	73 488.67	73 488.00	73 488.00
23 - FR SR	0.00	0.00	102 331.00	0.00	0.00	0.00	11 370.00	0.00	7 959.07	121 660.07	100	121 660.07	121 659.00	121 659.00
24 - RC Ireland	0.00	0.00	96 386.00	0.00	0.00	0.00	10 709.00	0.00	7 496.65	114 591.65	100	114 591.65	114 591.00	114 591.00
25 - ADA	0.00	0.00	42 977.00	0.00	0.00	0.00	4 775.00	0.00	3 342.64	51 094.64	100	51 094.64	51 094.00	51 094.00
26 - DGME	0.00	0.00	120 858.00	0.00	0.00	0.00	13 429.00	0.00	9 400.09	143 687.09	100	143 687.09	143 687.00	143 687.00
Σ consortium	140 185.00	0.00	3 490 669.50	0.00	0.00	0.00	387 851.00	0.00	281 309.39	4 300 014.89		4 300 014.89	4 300 000.00	4 300 000.00

¹ See Article 6 for the eligibility conditions. All amounts must be expressed in EUR (see Article 21 for the conversion rules).

² The consortium remains free to decide on a different internal distribution of the EU funding (via the consortium agreement; see Article 7).

³ Indirect costs already covered by an operating grant (received under any EU funding programme) are ineligible (see Article 6.3). Therefore, a beneficiary/affiliated entity that receives an operating grant during the action duration cannot declare indirect costs for the year(s)/reporting period(s) covered by the operating grant, unless they can demonstrate that the operating grant does not cover any costs of the action. This requires specific accounting tools. Please immediately contact us via the EU Funding & Tenders Portal for details.

⁴ See Data Sheet for the funding rate(s).

⁵ This is the theoretical amount of the EU contribution to costs, if the reimbursement rate is applied to all the budgeted costs. This theoretical amount is then capped by the 'maximum grant amount'.

⁶ The 'maximum grant amount' is the maximum grant amount decided by the EU. It normally corresponds to the requested grant, but may be lower.

⁷ See Annex 2a 'Additional information on the estimated budget' for the details (units, cost per unit).

⁸ See Data Sheet for the flat-rate.

ANNEX 2a

ADDITIONAL INFORMATION ON UNIT COSTS AND CONTRIBUTIONS

Travel and subsistence (Decision C(2021)35¹)

Travel

Type: unit costs

Units: travel (journeys) for the action

Amount per unit:

standard:

for travel of 50 -399km (inside EU countries):

Country	Unit costs in €	Country	Unit costs in €	Country	Unit costs in €
AT	60	FI	36	PL	20
BE	46	FR	64	PT	40
BG	12	HR	36	RO	16
CZ	20	HU	28	SE	56
DE	64	IE	36	SI	27
DK	76	IT	52	SK	20
EE	16	LT	20		
EL	36	LV	16		

¹ Commission [Decision](#) of 12 January 2021 authorising the use of unit costs for travel, accommodation and subsistence costs under an action or work programme under the 2021-2027 multi-annual financial framework (C(2021)35).

ES	52	NL	49		
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for travel of 50 -399km (land-based; between EU countries):

MS	AT	BE	BG	CZ	DE	DK	EE	EL	ES	FI	FR	HR	HU	IE	IT	LT	LU	LV	NL	PL	PT	RO	SE	SI	SK
AT				58	65						64	58	58		58					58		58		58	58
BE					82						82						50		82						
BG								37				36	26									17			
CZ	58				65						64	36	26							20		19		37	21
DE	65	82		65		76					82	65			65		82		65	65				65	
DK					76														76			76			
EE																22		22							
EL			37																						
ES											82										54				
FI																							55		
FR	64	82		64	82				82						82		82		82						
HR	58		36	36	65								36		50							36		37	
HU	589		26	26								36			50					26		26		37	26
IE																									
IT	58				65						82	50	50											50	
LT							22											19		20					
LU		50			82						82								82						
LV							22									19				20					
NL		82			65	76					82						82								
PL	58			20	65								26			20		20				20			21
PT									54																
RO	58		17	19								36	26							20					21
SE						76				55															
SI	58			37	65							37	37		50										37
SK	58			21									26							21		21		37	

No connection below 400 km

for travel of 50-399km not covered above: EUR 196

for travel of 400 km or more* (air or rail or combined air/rail):

Distance Band	Unit costs in €	Distance Band	Unit costs in €	Distance Band	Unit costs in €
400-600	196	1601-2000	295	4501-6000	637
601-800	209	2001-2500	343	6001-7500	720
801-1200	221	2501-3500	433	7501-10000	961
1201-1600	230	3501-4500	527	10001-Max	1 101

* All distances to be measured using the [rail calculator](#) or [flight calculator](#).

special rates:

for travel from EU countries to EU outermost regions or OCTs:

Remote region	Unit costs in €	Remote region	Unit costs in €	Remote region	Unit costs in €
Aruba	1 343	French Guiana	905	Saint Helena	2 395
Bonaire	1 344	Martinique	958	Saint Martin	939
Curaçao	1 302	Mayotte	1 170	Saint Pierre and Miquelon	1 832
French Polynesia	2 204	New Caledonia	2 065	Wallis and Futuna	2 398
Greenland	1 118	Réunion	1 040		
Guadeloupe	801	Saba	1 286		

for travel to/from location 400 km or more from nearest airport: increase applicable unit cost by 50%

Accommodation

Type: unit costs

Units: nights spent on travel for the action

Amount per unit:

Country	Accommodation - € per night	Country	Accommodation - € per night	Country	Accommodation - € per night
Albania	101	Greece	107	North Macedonia	95

Algeria	157	Hungary	105	Norway	145
Armenia	115	Iceland	190	Palestine	140
Austria	126	Ireland	139	Poland	103
Azerbaijan	136	Israel	187	Portugal	109
Belarus	108	Italy	114	Romania	109
Belgium	137	Jordan	140	Serbia	105
Bosnia and Herzegovina	90	Kosovo	92	Slovakia	98
Bulgaria	110	Latvia	95	Slovenia	113
Croatia	104	Lebanon	154	Spain	117
Cyprus	120	Libya	146	Sweden	158
Czechia	107	Lichtenstein	135	Switzerland	178
Denmark	158	Lithuania	94	Syria	145
Egypt	152	Luxembourg	163	Tunisia	99
Estonia	107	Malta	141	Turkey	116
Finland	146	Moldova	133	Ukraine	122
France	166	Montenegro	98	United Kingdom	151
Germany	119	Morocco	129		
Georgia	134	Netherlands	133		

Subsistence

Type: unit costs

Units: days spent on travel for the action

Amount per unit ('daily rate'):

Country	Subsistence daily rate in €	Country	Subsistence daily rate in €	Country	Subsistence daily rate in €
Albania	50	Greece	82	North Macedonia	50
Algeria	85	Hungary	64	Norway	80
Armenia	70	Iceland	85	Palestine	60
Austria	102	Ireland	108	Poland	67
Azerbaijan	70	Israel	105	Portugal	83
Belarus	90	Italy	98	Romania	62
Belgium	102	Jordan	60	Serbia	60
Bosnia and Herzegovina	65	Kosovo	60	Slovakia	74
Bulgaria	57	Latvia	73	Slovenia	84
Croatia	75	Lebanon	70	Spain	88
Cyprus	88	Libya	50	Sweden	117
Czech Republic	70	Lichtenstein	80	Switzerland	80
Denmark	124	Lithuania	69	Syria	80
Egypt	65	Luxembourg	98	Tunisia	60
Estonia	80	Malta	88	Turkey	55
Finland	113	Moldova	80	Ukraine	80
France	102	Montenegro	60	United Kingdom	125
Germany	97	Morocco	75		
Georgia	80	Netherlands	103		

Customs/Fiscalis personnel costs²

Type: unit costs

Units: days spent working on the action (rounded up or down to the nearest half-day)

Amount per unit: see (for each beneficiary/affiliated entity) the unit cost table in Annex 2b

² [Decision](#) of 28 April 2021 authorising the use of unit costs for direct personnel costs for cooperation, collaboration and training actions under the Customs and Fiscalis programmes.

ANNEX 2b

ADDITIONAL INFORMATION ON CUSTOMISED UNIT COSTS AND CONTRIBUTIONS

Customs personnel costs¹

Unit cost table (Customs personnel costs based on time)

Unit cost grid Latvia			
Organisation:		State Revenue Service of the Republic of Latvia	
Validation request date:		01.06.2021.	
Officials (permanent or temporary)		Contractual staff (temporary or unlimited employment contract)	
Paygrade	Amount per unit (daily rates)	Paygrade	Amount per unit (daily rates)
16	239,77	16	-
15	220,60	15	-
14	170,23	14	-
13	134,85	13	118,52
12	106,76	12	93,83
11	83,89	11	84,76
10	72,82	10	66,47
9	58,61	9	59,51
8	49,70	8	49,19
7	-	7	42,55
6	-	6	41,20
5	-	5	37,24

¹ [Decision](#) of 28 April 2021 authorising the use of unit costs for direct personnel costs for cooperation, collaboration and training actions under the Customs and Fiscalis programmes.

ANNEX 3

ACCESSION FORM FOR BENEFICIARIES

BUNDESMINISTERIUM FÜR FINANZEN (BMF Austria), PIC 951022921, established in Johannesgasse 5, Wien 1010, Austria,

hereby agrees

to become beneficiary

in Agreement No 101056654 — CUST-2021-CA-GRANT ('the Agreement')

between VALSTS IENEMUMU DIENESTS (SRS) and the European Union ('EU'), represented by the European Commission ('European Commission' or 'granting authority'),

and mandates

the coordinator to submit and sign in its name and on its behalf any **amendments** to the Agreement, in accordance with Article 39.

By signing this accession form, the beneficiary accepts the grant and agrees to implement it in accordance with the Agreement, with all the obligations and terms and conditions it sets out.

SIGNATURE

For the beneficiary

ANNEX 3

ACCESSION FORM FOR BENEFICIARIES

SERVICE PUBLIC FEDERAL FINANCES (SPF FINANCES), PIC 997385041, established in Koning Albert II-laan 33, BRUXELLES 1030, Belgium,

hereby agrees

to become beneficiary

in Agreement No 101056654 — CUST-2021-CA-GRANT ('the Agreement')

between VALSTS IENEMUMU DIENESTS (SRS) and the European Union ('EU'), represented by the European Commission ('European Commission' or 'granting authority'),

and mandates

the coordinator to submit and sign in its name and on its behalf any **amendments** to the Agreement, in accordance with Article 39.

By signing this accession form, the beneficiary accepts the grant and agrees to implement it in accordance with the Agreement, with all the obligations and terms and conditions it sets out.

SIGNATURE

For the beneficiary

ANNEX 3

ACCESSION FORM FOR BENEFICIARIES

AGENCIJA MITNICI (BULGARIA NCA), PIC 951045813, established in UL RAKOVSKI 47, SOFIA 1202, Bulgaria,

hereby agrees

to become beneficiary

in Agreement No 101056654 — CUST-2021-CA-GRANT ('the Agreement')

between VALSTS IENEMUMU DIENESTS (SRS) and the European Union ('EU'), represented by the European Commission ('European Commission' or 'granting authority'),

and mandates

the coordinator to submit and sign in its name and on its behalf any **amendments** to the Agreement, in accordance with Article 39.

By signing this accession form, the beneficiary accepts the grant and agrees to implement it in accordance with the Agreement, with all the obligations and terms and conditions it sets out.

SIGNATURE

For the beneficiary

ANNEX 3

ACCESSION FORM FOR BENEFICIARIES

TMIMA TELONEION (CYPRUS CUSTOMS), PIC 911222269, established in CORNER M. KARAOLI & GR. AFXENTIOU, NICOSIA 1096, Cyprus,

hereby agrees

to become beneficiary

in Agreement No 101056654 — CUST-2021-CA-GRANT ('the Agreement')

between VALSTS IENEMUMU DIENESTS (SRS) and the European Union ('EU'), represented by the European Commission ('European Commission' or 'granting authority'),

and mandates

the coordinator to submit and sign in its name and on its behalf any **amendments** to the Agreement, in accordance with Article 39.

By signing this accession form, the beneficiary accepts the grant and agrees to implement it in accordance with the Agreement, with all the obligations and terms and conditions it sets out.

SIGNATURE

For the beneficiary

ANNEX 3

ACCESSION FORM FOR BENEFICIARIES

GENERALNI REDITELSTVI CEL (GŘC), PIC 939268655, established in BUDEJOVICKA 1387/7, PRAHA 14600, Czech Republic,

hereby agrees

to become beneficiary

in Agreement No 101056654 — CUST-2021-CA-GRANT ('the Agreement')

between VALSTS IENEMUMU DIENESTS (SRS) and the European Union ('EU'), represented by the European Commission ('European Commission' or 'granting authority'),

and mandates

the coordinator to submit and sign in its name and on its behalf any **amendments** to the Agreement, in accordance with Article 39.

By signing this accession form, the beneficiary accepts the grant and agrees to implement it in accordance with the Agreement, with all the obligations and terms and conditions it sets out.

SIGNATURE

For the beneficiary

ANNEX 3

ACCESSION FORM FOR BENEFICIARIES

GENERALZOLLDIREKTION (GZD), PIC 911441489, established in AM PROPSTHOF 78 A,
BONN 53121, Germany,

hereby agrees

to become beneficiary

in Agreement No 101056654 — CUST-2021-CA-GRANT ('the Agreement')

between VALSTS IENEMUMU DIENESTS (SRS) and the European Union ('EU'), represented
by the European Commission ('European Commission' or 'granting authority'),

and mandates

the coordinator to submit and sign in its name and on its behalf any **amendments** to the Agreement,
in accordance with Article 39.

By signing this accession form, the beneficiary accepts the grant and agrees to implement it in
accordance with the Agreement, with all the obligations and terms and conditions it sets out.

SIGNATURE

For the beneficiary

ANNEX 3

ACCESSION FORM FOR BENEFICIARIES

MAKSU- JA TOLLIAMET (ETCB), PIC 911601733, established in LOOTSA 8A, TALLIN 15176, Estonia,

hereby agrees

to become beneficiary

in Agreement No 101056654 — CUST-2021-CA-GRANT ('the Agreement')

between VALSTS IENEMUMU DIENESTS (SRS) and the European Union ('EU'), represented by the European Commission ('European Commission' or 'granting authority'),

and mandates

the coordinator to submit and sign in its name and on its behalf any **amendments** to the Agreement, in accordance with Article 39.

By signing this accession form, the beneficiary accepts the grant and agrees to implement it in accordance with the Agreement, with all the obligations and terms and conditions it sets out.

SIGNATURE

For the beneficiary

ANNEX 3

ACCESSION FORM FOR BENEFICIARIES

AGENCIA ESTATAL DE ADMINISTRACION TRIBUTARIA (A.E.A.T.), PIC 952273542,
established in CALLE INFANTA MERCEDES 37, MADRID 28020, Spain,

hereby agrees

to become beneficiary

in Agreement No 101056654 — CUST-2021-CA-GRANT ('the Agreement')

between VALSTS IENEMUMU DIENESTS (SRS) and the European Union ('EU'), represented
by the European Commission ('European Commission' or 'granting authority'),

and mandates

the coordinator to submit and sign in its name and on its behalf any **amendments** to the Agreement,
in accordance with Article 39.

By signing this accession form, the beneficiary accepts the grant and agrees to implement it in
accordance with the Agreement, with all the obligations and terms and conditions it sets out.

SIGNATURE

For the beneficiary

ANNEX 3

ACCESSION FORM FOR BENEFICIARIES

TULLI (Finnish Customs), PIC 911623558, established in OPASTINSILTA 12 B, HELSINKI 00101, Finland,

hereby agrees

to become beneficiary

in Agreement No 101056654 — CUST-2021-CA-GRANT ('the Agreement')

between VALSTS IENEMUMU DIENESTS (SRS) and the European Union ('EU'), represented by the European Commission ('European Commission' or 'granting authority'),

and mandates

the coordinator to submit and sign in its name and on its behalf any **amendments** to the Agreement, in accordance with Article 39.

By signing this accession form, the beneficiary accepts the grant and agrees to implement it in accordance with the Agreement, with all the obligations and terms and conditions it sets out.

SIGNATURE

For the beneficiary

ANNEX 3

ACCESSION FORM FOR BENEFICIARIES

Independent Authority for Public Revenue (IAPR) (IAPR), PIC 912807637, established in 10 Kar.Servias, Athens 101 84, Greece,

hereby agrees

to become beneficiary

in Agreement No 101056654 — CUST-2021-CA-GRANT ('the Agreement')

between VALSTS IENEMUMU DIENESTS (SRS) and the European Union ('EU'), represented by the European Commission ('European Commission' or 'granting authority'),

and mandates

the coordinator to submit and sign in its name and on its behalf any **amendments** to the Agreement, in accordance with Article 39.

By signing this accession form, the beneficiary accepts the grant and agrees to implement it in accordance with the Agreement, with all the obligations and terms and conditions it sets out.

SIGNATURE

For the beneficiary

ANNEX 3

ACCESSION FORM FOR BENEFICIARIES

MINISTARSTVO FINANCIJA (MoF Croatia), PIC 911596786, established in KATANCICEVA 5, ZAGREB 10000, Croatia,

hereby agrees

to become beneficiary

in Agreement No 101056654 — CUST-2021-CA-GRANT ('the Agreement')

between VALSTS IENEMUMU DIENESTS (SRS) and the European Union ('EU'), represented by the European Commission ('European Commission' or 'granting authority'),

and mandates

the coordinator to submit and sign in its name and on its behalf any **amendments** to the Agreement, in accordance with Article 39.

By signing this accession form, the beneficiary accepts the grant and agrees to implement it in accordance with the Agreement, with all the obligations and terms and conditions it sets out.

SIGNATURE

For the beneficiary

ANNEX 3

ACCESSION FORM FOR BENEFICIARIES

NEMZETI ADO- ES VAMHIVATAL (NTCA-NAV), PIC 952855930, established in SZECHENYI U. 2, BUDAPEST 1054, Hungary,

hereby agrees

to become beneficiary

in Agreement No 101056654 — CUST-2021-CA-GRANT ('the Agreement')

between VALSTS IENEMUMU DIENESTS (SRS) and the European Union ('EU'), represented by the European Commission ('European Commission' or 'granting authority'),

and mandates

the coordinator to submit and sign in its name and on its behalf any **amendments** to the Agreement, in accordance with Article 39.

By signing this accession form, the beneficiary accepts the grant and agrees to implement it in accordance with the Agreement, with all the obligations and terms and conditions it sets out.

SIGNATURE

For the beneficiary

ANNEX 3

ACCESSION FORM FOR BENEFICIARIES

AGENZIA DELLE DOGANE E DEI MONOPOLI (ADM), PIC 983999914, established in PIAZZA MASTAI 12, ROMA 00153, Italy,

hereby agrees

to become beneficiary

in Agreement No 101056654 — CUST-2021-CA-GRANT ('the Agreement')

between VALSTS IENEMUMU DIENESTS (SRS) and the European Union ('EU'), represented by the European Commission ('European Commission' or 'granting authority'),

and mandates

the coordinator to submit and sign in its name and on its behalf any **amendments** to the Agreement, in accordance with Article 39.

By signing this accession form, the beneficiary accepts the grant and agrees to implement it in accordance with the Agreement, with all the obligations and terms and conditions it sets out.

SIGNATURE

For the beneficiary

ANNEX 3

ACCESSION FORM FOR BENEFICIARIES

MUITINES DEPARTAMENTAS PRIE LIETUVOS RESPUBLIKOS FINANSU MINISTERIJOS (LT Customs), PIC 917633484, established in A. Jakšto str. 1, Vilnius LT-01105, Lithuania,

hereby agrees

to become beneficiary

in Agreement No 101056654 — CUST-2021-CA-GRANT ('the Agreement')

between VALSTS IENEMUMU DIENESTS (SRS) and the European Union ('EU'), represented by the European Commission ('European Commission' or 'granting authority'),

and mandates

the coordinator to submit and sign in its name and on its behalf any **amendments** to the Agreement, in accordance with Article 39.

By signing this accession form, the beneficiary accepts the grant and agrees to implement it in accordance with the Agreement, with all the obligations and terms and conditions it sets out.

SIGNATURE

For the beneficiary

ANNEX 3

ACCESSION FORM FOR BENEFICIARIES

MINISTRY FOR FINANCE AND EMPLOYMENT (MT-MFE), PIC 941255409, established in
Maison Demandols 30, South Street, Valletta VLT2000, Malta,

hereby agrees

to become beneficiary

in Agreement No 101056654 — CUST-2021-CA-GRANT ('the Agreement')

between VALSTS IENEMUMU DIENESTS (SRS) and the European Union ('EU'), represented
by the European Commission ('European Commission' or 'granting authority'),

and mandates

the coordinator to submit and sign in its name and on its behalf any **amendments** to the Agreement,
in accordance with Article 39.

By signing this accession form, the beneficiary accepts the grant and agrees to implement it in
accordance with the Agreement, with all the obligations and terms and conditions it sets out.

SIGNATURE

For the beneficiary

ANNEX 3

ACCESSION FORM FOR BENEFICIARIES

MINISTERIE VAN FINANCIEN (MINFIN NL), PIC 998852360, established in KORTE VOORHOUT 7, S-GRAVENHAGE 2511CW, Netherlands,

hereby agrees

to become beneficiary

in Agreement No 101056654 — CUST-2021-CA-GRANT ('the Agreement')

between VALSTS IENEMUMU DIENESTS (SRS) and the European Union ('EU'), represented by the European Commission ('European Commission' or 'granting authority'),

and mandates

the coordinator to submit and sign in its name and on its behalf any **amendments** to the Agreement, in accordance with Article 39.

By signing this accession form, the beneficiary accepts the grant and agrees to implement it in accordance with the Agreement, with all the obligations and terms and conditions it sets out.

SIGNATURE

For the beneficiary

ANNEX 3

ACCESSION FORM FOR BENEFICIARIES

KRAJOWA ADMINISTRACJA SKARBOWA (KAS), PIC 911427812, established in SWIETOKRZYSKA 12, WARSZAWA 00-916, Poland,

hereby agrees

to become beneficiary

in Agreement No 101056654 — CUST-2021-CA-GRANT ('the Agreement')

between VALSTS IENEMUMU DIENESTS (SRS) and the European Union ('EU'), represented by the European Commission ('European Commission' or 'granting authority'),

and mandates

the coordinator to submit and sign in its name and on its behalf any **amendments** to the Agreement, in accordance with Article 39.

By signing this accession form, the beneficiary accepts the grant and agrees to implement it in accordance with the Agreement, with all the obligations and terms and conditions it sets out.

SIGNATURE

For the beneficiary

ANNEX 3

ACCESSION FORM FOR BENEFICIARIES

AUTORIDADE TRIBUTARIA E ADUANEIRA (AT), PIC 911454293, established in RUA DA PRATA N° 10, LISBOA 1149-027, Portugal,

hereby agrees

to become beneficiary

in Agreement No 101056654 — CUST-2021-CA-GRANT ('the Agreement')

between VALSTS IENEMUMU DIENESTS (SRS) and the European Union ('EU'), represented by the European Commission ('European Commission' or 'granting authority'),

and mandates

the coordinator to submit and sign in its name and on its behalf any **amendments** to the Agreement, in accordance with Article 39.

By signing this accession form, the beneficiary accepts the grant and agrees to implement it in accordance with the Agreement, with all the obligations and terms and conditions it sets out.

SIGNATURE

For the beneficiary

ANNEX 3

ACCESSION FORM FOR BENEFICIARIES

AGENTIA NATIONALA DE ADMINISTRARE FISCALA (NAFA), PIC 911325962, established in APOLODOR 17 SECT 5, BUUCRESTI 050741, Romania,

hereby agrees

to become beneficiary

in Agreement No 101056654 — CUST-2021-CA-GRANT ('the Agreement')

between VALSTS IENEMUMU DIENESTS (SRS) and the European Union ('EU'), represented by the European Commission ('European Commission' or 'granting authority'),

and mandates

the coordinator to submit and sign in its name and on its behalf any **amendments** to the Agreement, in accordance with Article 39.

By signing this accession form, the beneficiary accepts the grant and agrees to implement it in accordance with the Agreement, with all the obligations and terms and conditions it sets out.

SIGNATURE

For the beneficiary

ANNEX 3

ACCESSION FORM FOR BENEFICIARIES

Swedish Customs (Swedish Customs), PIC 936777307, established in Tegeluddsvägen 21, Stockholm 112 98, Sweden,

hereby agrees

to become beneficiary

in Agreement No 101056654 — CUST-2021-CA-GRANT ('the Agreement')

between VALSTS IENEMUMU DIENESTS (SRS) and the European Union ('EU'), represented by the European Commission ('European Commission' or 'granting authority'),

and mandates

the coordinator to submit and sign in its name and on its behalf any **amendments** to the Agreement, in accordance with Article 39.

By signing this accession form, the beneficiary accepts the grant and agrees to implement it in accordance with the Agreement, with all the obligations and terms and conditions it sets out.

SIGNATURE

For the beneficiary

ANNEX 3

ACCESSION FORM FOR BENEFICIARIES

Ministrstvo za finance Republike Slovenije (MF-FURS), PIC 905803849, established in Zupanciceva 3, Ljubljana 1000, Slovenia,

hereby agrees

to become beneficiary

in Agreement No 101056654 — CUST-2021-CA-GRANT ('the Agreement')

between VALSTS IENEMUMU DIENESTS (SRS) and the European Union ('EU'), represented by the European Commission ('European Commission' or 'granting authority'),

and mandates

the coordinator to submit and sign in its name and on its behalf any **amendments** to the Agreement, in accordance with Article 39.

By signing this accession form, the beneficiary accepts the grant and agrees to implement it in accordance with the Agreement, with all the obligations and terms and conditions it sets out.

SIGNATURE

For the beneficiary

ANNEX 3

ACCESSION FORM FOR BENEFICIARIES

Financial Directorate of the Slovak Republic (FR SR), PIC 917861725, established in Lazovná 63, Banská Bystrica 97401, Slovakia,

hereby agrees

to become beneficiary

in Agreement No 101056654 — CUST-2021-CA-GRANT ('the Agreement')

between VALSTS IENEMUMU DIENESTS (SRS) and the European Union ('EU'), represented by the European Commission ('European Commission' or 'granting authority'),

and mandates

the coordinator to submit and sign in its name and on its behalf any **amendments** to the Agreement, in accordance with Article 39.

By signing this accession form, the beneficiary accepts the grant and agrees to implement it in accordance with the Agreement, with all the obligations and terms and conditions it sets out.

SIGNATURE

For the beneficiary

ANNEX 3

ACCESSION FORM FOR BENEFICIARIES

THE REVENUE COMMISSIONERS (RC Ireland), PIC 972417241, established in DUBLIN CASTLE, DUBLIN 2, Ireland,

hereby agrees

to become beneficiary

in Agreement No 101056654 — CUST-2021-CA-GRANT ('the Agreement')

between VALSTS IENEMUMU DIENESTS (SRS) and the European Union ('EU'), represented by the European Commission ('European Commission' or 'granting authority'),

and mandates

the coordinator to submit and sign in its name and on its behalf any **amendments** to the Agreement, in accordance with Article 39.

By signing this accession form, the beneficiary accepts the grant and agrees to implement it in accordance with the Agreement, with all the obligations and terms and conditions it sets out.

SIGNATURE

For the beneficiary

ANNEX 3

ACCESSION FORM FOR BENEFICIARIES

ADMINISTRATION DES DOUANES ET ACCISES (ADA), PIC 917689938, established in 22, rue de Bitbourg, Luxembourg-Hamm 1016, Luxembourg,

hereby agrees

to become beneficiary

in Agreement No 101056654 — CUST-2021-CA-GRANT ('the Agreement')

between VALSTS IENEMUMU DIENESTS (SRS) and the European Union ('EU'), represented by the European Commission ('European Commission' or 'granting authority'),

and mandates

the coordinator to submit and sign in its name and on its behalf any **amendments** to the Agreement, in accordance with Article 39.

By signing this accession form, the beneficiary accepts the grant and agrees to implement it in accordance with the Agreement, with all the obligations and terms and conditions it sets out.

SIGNATURE

For the beneficiary

ANNEX 3

ACCESSION FORM FOR BENEFICIARIES

MINISTERE DE L'ECONOMIE DES FINANCES ET DE LA RELANCE (DGME), PIC
998887086, established in RUE DE BERCY 139, PARIS 75012, France,

hereby agrees

to become beneficiary

in Agreement No 101056654 — CUST-2021-CA-GRANT ('the Agreement')

between VALSTS IENEMUMU DIENESTS (SRS) and the European Union ('EU'), represented
by the European Commission ('European Commission' or 'granting authority'),

and mandates

the coordinator to submit and sign in its name and on its behalf any **amendments** to the Agreement,
in accordance with Article 39.

By signing this accession form, the beneficiary accepts the grant and agrees to implement it in
accordance with the Agreement, with all the obligations and terms and conditions it sets out.

SIGNATURE

For the beneficiary

ANNEX 4 CUSTOMS and FISCALIS MGA — MULTI + MONO

											EU contribution ²				Revenues
									Indirect costs	Total costs	EU contribution to eligible costs			Total requested EU contribution	Income generated by the action
	A. Personnel costs	B. Subcontracting costs	C. Purchase costs				D. Other cost categories	E. Indirect costs ²	Funding rate % ³		Maximum EU contribution ⁴	Requested EU contribution			
	A.6 Customs/Fiscalis personnel costs	B. Subcontracting	C.1 Travel and subsistence			C.2 Equipment	C.3 Other goods, works and services	D.1 Long-term missions	E. Indirect costs						
Travel			Accommodation	Subsistence											
Forms of funding	Unit costs ⁵	Actual costs	Unit ⁵ or actual costs	Unit ⁵ or actual costs	Unit ⁵ or actual costs	Actual costs	Actual costs	Actual costs	Flat-rate costs ⁶						
	a5	b	c1a	c1b	c1c	c2	c3	d1	$e = \text{flat-rate} * (a5 + b + c1a + c1b + c1c + c2 + c3 + d1)$	$f = a+b+c+d+e$	U	$g = f*U\%$	h	m	n
XX – [short name beneficiary/affiliated entity]															

The beneficiary/affiliated entity hereby confirms that:

The information provided is complete, reliable and true.

The costs and contributions declared are eligible (see Article 6).

The costs and contributions can be substantiated by adequate records and supporting documentation that will be produced upon request or in the context of checks, reviews, audits and investigations (see Articles 19, 20 and 25).

For the last reporting period: that all the revenues have been declared (see Article 22).

ⓘ Please declare all eligible costs and contributions, even if they exceed the amounts indicated in the estimated budget (see Annex 2). Only amounts that were declared in your individual financial statements can be taken into account lateron, in order to replace costs/contributions that are found to be ineligible.

¹ See Article 6 for the eligibility conditions. All amounts must be expressed in EUR (see Article 21 for the conversion rules).

² If you have also received an EU operating grant during this reporting period, you cannot claim indirect costs - unless you can demonstrate that the operating grant does not cover any costs of the action. This requires specific accounting tools. Please contact us immediately via the Funding & Tenders Portal for details.

³ See Data Sheet for the reimbursement rate(s).

⁴ This is the *theoretical* amount of EU contribution to costs that the system calculates automatically (by multiplying the reimbursement rates by the costs declared). The amount you request (in the column 'requested EU contribution') may be less.

⁵ See Annex 2a 'Additional information on the estimated budget' for the details (units, cost per unit).

⁶ See Data Sheet for the flat-rate.

ANNEX 5

SPECIFIC RULES

INTELLECTUAL PROPERTY RIGHTS (IPR) — BACKGROUND AND RESULTS — ACCESS RIGHTS AND RIGHTS OF USE (— ARTICLE 16)

Rights of use of the granting authority on results for information, communication, dissemination and publicity purposes

The granting authority also has the right to exploit non-sensitive results of the action for information, communication, dissemination and publicity purposes, using any of the following modes:

- **use for its own purposes** (in particular, making them available to persons working for the granting authority or any other EU service (including institutions, bodies, offices, agencies, etc.) or EU Member State institution or body; copying or reproducing them in whole or in part, in unlimited numbers; and communication through press information services)
- **distribution to the public** in hard copies, in electronic or digital format, on the internet including social networks, as a downloadable or non-downloadable file
- **editing** or **redrafting** (including shortening, summarising, changing, correcting, cutting, inserting elements (e.g. meta-data, legends or other graphic, visual, audio or text elements extracting parts (e.g. audio or video files), dividing into parts or use in a compilation
- **translation** (including inserting subtitles/dubbing) in all official languages of EU
- **storage** in paper, electronic or other form
- **archiving** in line with applicable document-management rules
- the right to authorise **third parties** to act on its behalf or sub-license to third parties, including if there is licensed background, any of the rights or modes of exploitation set out in this provision
- **processing**, analysing, aggregating the results and **producing derivative works**
- **disseminating** the results in widely accessible databases or indexes (such as through ‘open access’ or ‘open data’ portals or similar repositories, whether free of charge or not.

The beneficiaries must ensure these rights of use for the whole duration they are protected by industrial or intellectual property rights.

If results are subject to moral rights or third party rights (including intellectual property rights or rights of natural persons on their image and voice), the beneficiaries must ensure that they

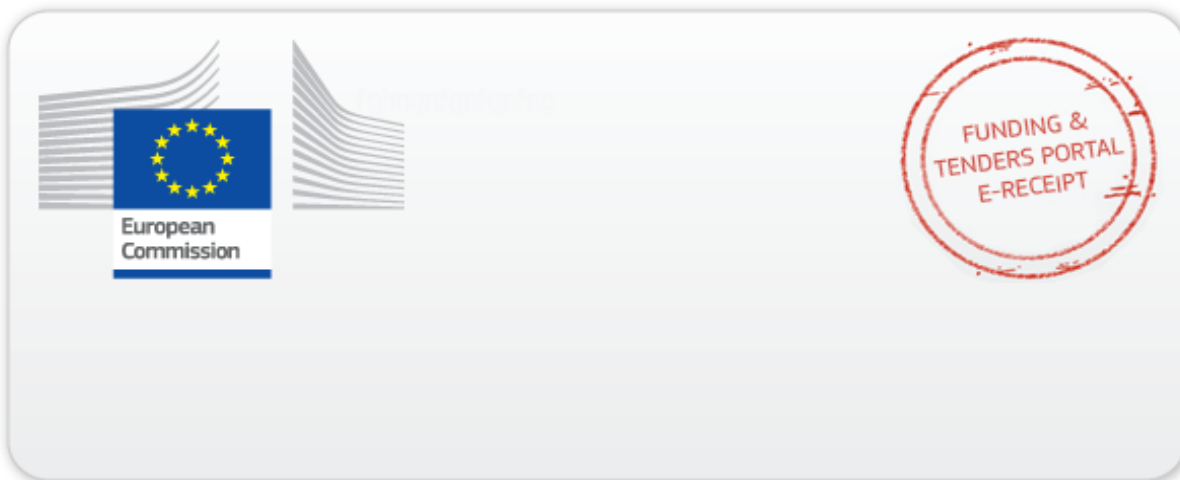
comply with their obligations under this Agreement (in particular, by obtaining the necessary licences and authorisations from the rights holders concerned).

COMMUNICATION, DISSEMINATION AND VISIBILITY (— ARTICLE 17)

Additional communication and dissemination activities

The beneficiaries must engage in the following additional communication and dissemination activities:

- **present the project** (including project summary, coordinator contact details, list of participants, European flag and funding statement and project results) on the beneficiaries' **websites** or **social media accounts**
- upload the public **project results** to the Customs/Fiscalis Project Results platform, available through the Funding & Tenders Portal.



This electronic receipt is a digitally signed version of the document submitted by your organisation. Both the content of the document and a set of metadata have been digitally sealed.

This digital signature mechanism, using a public-private key pair mechanism, uniquely binds this eReceipt to the modules of the Funding & Tenders Portal of the European Commission, to the transaction for which it was generated and ensures its full integrity. Therefore a complete digitally signed trail of the transaction is available both for your organisation and for the issuer of the eReceipt.

Any attempt to modify the content will lead to a break of the integrity of the electronic signature, which can be verified at any time by clicking on the eReceipt validation symbol.

More info about eReceipts can be found in the FAQ page of the Funding & Tenders Portal.

(<https://ec.europa.eu/info/funding-tenders/opportunities/portal/screen/support/faq>)