**Programmes**

**Customs 2020 – Fiscalis 2020**

***Financial Guide for Joint Actions***

***Applies as of 1st April 2020***

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# INTRODUCTION

## Usage of this guide

**This Guide contains instructions related to the participants' costs, organisational costs and personnel costs financed by the Customs 2020[[1]](#footnote-2) and Fiscalis 2020[[2]](#footnote-3) programmes’ joint actions (JA)[[3]](#footnote-4). Expert Teams follow a specific guidance[[4]](#footnote-5), which is complemented by this Guide.** The instructions are in accordance with the contractual clauses of the annual grant agreements concluded between the Commission and the participating countries in conformity with the Financial Regulation[[5]](#footnote-6) applicable to the General Budget of the European Union.

Explanatory notes, providing additional information on the instructions are inserted under several sections of the Guide. Additional information can be found on PICS[[6]](#footnote-7). These explanatory notes and practical examples are only indicative.

## Relationship between the participating countries, the Commission and the individual participants

Payments under the grant agreement are made by the Commission to the national administrations of the participating countries, upon their participation in the programmes activities and under the conditions described in the grant agreement. As such, the programme rules do not directly apply on the participants themselves.

Reimbursement of national officials is the responsibility of each beneficiary's national administration. It is up to each national administration to decide, at national level, on its internal reimbursement rules for their national officials. Nevertheless, it is always possible that national administrations decide to adopt the whole or parts of the instructions of this Guide to adjust their internal rules for reimbursement of their national officials. The participants’ primary contact therefore is not the Commission.

## Target audience for the Financial Guide

**The participating countries and in particular their national coordinators of the programmes are the target audience of this Guide.**

This Guide is not intended to be used by national officials directly, though national administrations may decide to assimilate these rules into their national rules applicable to their national officials.

If a national coordinator does not find an answer in this Guide or faces a particular case he/she should first consult the [PICS forum on Financial](https://webgate.ec.europa.eu/pics/group/73/forum) and Budget issues[[7]](#footnote-8). If needed, a question can be addressed to the national coordinators’ community and to the Commission Programme Management Team (CPMT) in the same forum. Questions sent directly to the CPMT by email will be redirected to PICS.

# Processes and overall rules

## The budget year and main legal processes

The **budget year runs from 1/4/201X to 31/3/201X+1** (equivalent to the reporting period). An event’s start date determines the budget year to which costs are linked.

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| **Explanatory note** | * E.g. All daily allowances, travel and hotel cost of a participant participating in an event with event days 31 March – 01 April 2020 belong to budget year 2019. |

The Commission adopts, before the beginning of each budget year, the Annual Work Programme (AWP) and the Financing Decision which releases the budget for the programmes. Further to this decision, a grant agreement is concluded between the Commission and the participating countries for the Joint Actions under each programme. Each participating country has to provide a Mandate to be part of the grant agreement (except the country signing the grant agreements with the Commission).

Each budget year, the Commission Programme Management Team (CPMT) determines the global envelope of the grant and the indicative budget allocation amounts for each participating country to ensure its participation in the programmes activities. The amounts can be found in the annex of the grant agreement.

The grant covers that part of the programme budget which finances the costs related to joint actions (participants' costs, organisational costs and personnel costs).

Annual budget

- AWP

- Financing Decision

Grant agreement for Joint Actions

- Mandates

- Grant amount distributed per country

Pre-financing instalment(s)

Review of budget allocation

Financial report and Settlement of the balance (payment or recovery)

## Types of eligible costs and ineligibility of VAT

* Travel cost elements of participants according to point 4.2 (reimbursed at 100% on a real cost basis),
* accommodation costs of participants according to point 4.3 (reimbursed on the basis of unit costs),
* daily allowance costs of participants according to point 4.4 (reimbursed on the basis of unit costs),
* organisational cost elements according to point 5 (reimbursed at 100% on a real cost basis),
* direct personnel costs of delegates of the participating countries participating as experts in activities related to administration capacity building and supporting actions according to point 6 (on the basis of real costs, reimbursed at 50%).

VAT is not an eligible cost (except for candidate and potential candidate countries participating in the grant).

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| **Explanatory note** | * Declaration of costs under the "real costs" regime (travel and organisational costs) should be done exclusive of VAT in ART. * Unit cost is defined as a fixed reimbursed amount for a predefined type of cost (Daily allowance and accommodation costs). It is reimbursed based on a triggering effect: nights spent for accommodation costs and number of days for daily allowance. * When costs incurred are reported as unit costs, no derogation is possible under the programmes. * In case of a positive difference between the unit cost (for daily allowance and accommodation costs) and the real costs incurred by the participating country, this positive difference remains acquired to the administration of said participating country. |

## General provisions: pre-financing instalments, budget allocation changes, balance, payments and exchange rates

### Pre-financing

The budget allocation per country, from the grant agreement, is distributed through 1 pre-financing instalment. It is transferred to the account of the participating countries at the beginning of each budgetary year by the CPMT, upon reception of the signed Mandate and its annexes[[8]](#footnote-9). It amounts to 95% of the budget allocation of each country as specified in the grant agreement.

A supplementary pre-financing may be transferred by the CPMT upon request by the participating country on the condition that:

(a) at least 90% of the first pre-financing has been used, on the basis of the data indicated in FR1+FR2 at the time of the request (either incurred or anticipated, and possibly additional forecast documents) and

(b) a request for budget transfer has been submitted and accepted as described in section 2.3.2. (Budget allocation change).

The supplementary pre-financing amounts to 95% of the revised budget allocation of each country minus the first pre-financing already made.

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| **Explanatory note** | * As a measure of simplification, scanned Mandates with annexes, signed by the legitimate legal authority of each country, are accepted for confirming the accession to the grant and the triggering of the prefinancing. The original must be kept by the sending administration. * Scanned signed Mandates need to be sent ELECTRONICALLY to:   [taxud-grants@ec.europa.eu](mailto:taxud-grants@ec.europa.eu)  with copy to the programme’s functional mailboxes ([taxud-customs2020@ec.europa.eu](mailto:taxud-customs2020@ec.europa.eu) for C2020 and [taxud-fiscalis@ec.europa.eu](mailto:taxud-fiscalis@ec.europa.eu) for F2020) and to the grant coordinator. |

### Budget allocation change

Participating countries cannot exceed their budget allocation as defined in the grant agreement.

Nevertheless, the budget allocation per country can be increased depending on the actual participation to activities and available contingency. To that end, a participating country must make a substantiated request as soon as it anticipates the need for a potential increase. The change must be accepted and confirmed by the CPMT. It can generate a supplementary prefinancing if requested and upon conditions explained in the section on prefinancing.

The CPMT can propose budget allocation changes for identified beneficiaries (either raising or lowering the budget allocations). These changes will be made provided that the relevant beneficiaries agree to it and provided that they do not alter the action of the grant.

All relevant deadlines for requests of budget or pre-financing changes made by beneficiaries are indicated in the grant agreements. Changes in budget allocations proposed by the CPMT can be done until the end of the grant agreement.

Requests concerning pre-financing or allocation change made by beneficiaries have to be submitted by email to the CPMT (with copy to the financial unit of TAXUD) **before 15th February** of the budget year.

**Requests have to be sent by email to the following e-mailboxes:**

For Customs 2020: [Taxud-customs2020@ec.europa.eu](mailto:Taxud-customs2020@ec.europa.eu) AND [taxud-grants@ec.europa.eu](mailto:taxud-grants@ec.europa.eu).

For Fiscalis 2020: [Taxud-fiscalis@ec.europa.eu](mailto:Taxud-fiscalis@ec.europa.eu) AND [taxud-grants@ec.europa.eu](mailto:taxud-grants@ec.europa.eu).

Whenever a participating country makes such requests to the CPMT, **the CPMT will send an email to confirm the receipt of the request**. In case the participating country does not receive this confirmation within 3 working days, it is invited to contact the CPMT immediately.

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| **Explanatory note** | * Pre-financing instalments altogether can only represent a maximum 95% of the country's budget allocation. However, **the remaining 5% can be fully or partially spent by the administration, without a need for requesting prior authorisation to the CPMT.** If part or all of the remaining 5% of the budget allocation per country is used for programme activities, it will result in an additional payment for said country at the moment of settlement of balances. * If a national administration considers spending more than the grant budget allocation of a given budget year, the national coordinator has to send an email request to increase the budget allocation (justified by FR1+FR2[[9]](#footnote-10)+budget forecast). The request for the increased budget allocation change will be accepted or rejected by the CPMT. * The national coordinator may also request, by the same email, a supplementary prefinancing, provided that 90% of the first pre-financing has been spent. |

### The balance

**The balance is settled annually on the basis of the annual financial report** (see section 2.4.2. Financial and technical reporting). After analysis, the Commission determines the balance on the account of a participating country for that particular budget year (reporting period). This exercise will result in either a recovery claim or an additional payment. The balance paid to each beneficiary is subject to the receipt and analysis by the Commission of the final financial reports and technical reports, as required by the grant agreement.

### Bank Accounts

When sending their Mandate, participating countries and their national coordinators have to attach both their Legal Entity Form[[10]](#footnote-11) AND their Financial Identification Form[[11]](#footnote-12) (bank account details).

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| **Explanatory note** | * As part of the Mandate, legitimately signed legal entity and bank account can be sent in scanned version. * If the participating country confirms that the legal entity and the bank account have not changed compared with previous year, then producing a copy of the legal entity form and the financial identification form from the previous year is sufficient as annex to the Mandate. * Any changes to the bank account should be done using the “Financial Identification Form” and be immediately notified by email to the Financial Unit of DG TAXUD (using the address : [Taxud-grants@ec.europa.eu](mailto:Taxud-grants@ec.europa.eu)). A scanned copy of the new financial identification form signed must be attached. |

The bank account of each participating country (co-beneficiary to the grant agreement) must be denominated in Euro.

For participating countries using more than one bank account (e.g. in Fiscalis with VAT, Excise and Direct Taxation teams), the pre-financing payment is split and transferred to more than one bank account.

### Compensation by off-setting of claims and debt

Before the Commission makes a payment from the programme budget to a participating country (pre-financing or balance payment), the budgetary authority is obliged to check whether the EU has any claims on this country administration. If so, the Commission may execute an offsetting of claims and debts: the amounts to be paid from the programme are offset, meaning partially or totally blocked to compensate the claim already made by the Commission on the participating country and its administration (Financial Regulation Art. 102).

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| **Explanatory note** | * The administrations of a country are considered as a single legal entity. The principle of offsetting means that a claim from the Commission on e.g. the Ministry of Agriculture may be compensated by a payment due to the Ministry of Finance of the same participating country (e.g. a pre-financing coming from the programme). * Where the payment from the programme budget to a participating country is not (fully) paid for this reason, the Commission will contact the administration concerned and will provide all necessary information on the off-setting to allow it to retrieve the compensated amount at national level. |

### Currency and exchange rates

Financial reports are calculated in Euro. In ART, incurred costs must be encoded in the currency they were paid. ART ensures automatically the conversion into Euro with the applicable rates[[12]](#footnote-13). All monthly rates are available on the InforEuro website[[13]](#footnote-14).

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| **Explanatory note** | * Any conversion from other currencies into EUR must apply the rates shown in the Official Journal of the European Union, which can be found on the InforEuro website. * The rate to be used shall be the rate applicable on the day when the event starts. For working visits, the rate to be used shall be the rate applicable on the day when the mission starts. The starting dates of the events are indicated in ART and published monthly on PICS. * Costs have to be reported in ART in the currencies they were paid (except when covered by unit costs). If an invoice shows local currency and Euro amounts, the national coordinator should insert amounts in ART using the currency in which the invoice has been paid. * Extra charges for currency exchanges (e.g. in a bank) are to be covered from the daily allowance, as stipulated in the grant agreement. |

## Financial monitoring and reporting

### Budget monitoring

Expenses made from the programme budget need to be reported in ART. The national coordinators are responsible for **updating** any relevant information in **ART** as soon as it becomes available and **at least on a monthly basis**.

Participating countries must ensure continuous and accurate recording of the financial data in ART[[14]](#footnote-15). They are also responsible for the monitoring of their available budget and expenditures. Participating countries have to report to the CPMT without delay any potential budgetary difficulties or anomalies (see section 3 on pre-financing and allocation changes).

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| **Explanatory note** | * A timely update of ART ensures that national coordinators can timely request additional pre-financing or budget allocation changes. * The ART budget meeter is indicative only. Alwas rely on the data extracted through Financial Reports 1 & 2. |

### Financial and technical reporting

#### The annual financial report

The annual financial report is composed of two reports extracted from ART[[15]](#footnote-16) (financial report 1 and financial report 2 or FR1 and FR2). They can be found under ART Home Page, Reports, Financial reports, FR1 and FR2. The financial reports are calculated in Euro. The financial reporting takes place on an annual basis. Reports have to be submitted at the latest by 30th June of the year following the start of the action[[16]](#footnote-17). The national administration has to sign and send by post to the Commission the annual financial report for a given reporting period (with scanned copy by email to [taxud-grants@ec.europa.eu](mailto:taxud-grants@ec.europa.eu)).

Doing so, the national administrations certify that the accounts are correct and in conformity with the supporting documents in the possession of the participating country concerned. Only original and signed reports can be considered as legally valid. The handwritten signature shall be put on both the cover page and the last page (containing the total amount spent) of the financial report in paper version as produced via ART.

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| **Explanatory note** | * WHERE TO SEND THE FINANCIAL REPORTS   + **Signed hard copy to the postal address:**   European Commission,  Directorate General Taxation and Customs Union,  Finances and HR Business Correspondent,  Head of Unit - TAXUD.E1  Office: J79 - 5/033  BE - 1049 Brussels  Belgium   * + **Scanned copy to the email box:**   [taxud-grants@ec.europa.eu](mailto:taxud-grants@ec.europa.eu)   * The financial unit of DG TAXUD can be contacted by:   Phone: + 32 2 299 50 50  Fax: + 32 2 299 54 44  Email: [taxud-grants@ec.europa.eu](mailto:taxud-grants@ec.europa.eu) |

#### Technical reports

The technical reports are produced using the performance measurement framework (PMF). The PMF[[17]](#footnote-18) is a methodology consisting of a complete set of indicators and data collection plan which allows measuring the programmes' performance against their objectives. The technical reports take mainly the form of **action follow-up forms (AFF)**[[18]](#footnote-19) and **event assessment forms (EAF)**[[19]](#footnote-20) related to events undertaken during the grant agreement period, for the purpose of the grant agreement reporting[[20]](#footnote-21). They shall be submitted in accordance with the procedural arrangements and deadlines described in the documents for the Programme Performance Measurement Framework (PMF) published in PICS[[21]](#footnote-22)

The technical reports are written in English. The Commission examines whether the administrations have fulfilled their obligations concerning the technical reports, as required in the grant agreement, before analysing the annual financial reports.

### Financial control and supporting documents

The financial management of the programme activities by the participating countries and the supporting documentation are subject to controls by the Commission services, by the European Anti-Fraud Office (OLAF) and by the Court of Auditors. These controls may be on the spot or on documents.

The participating country must be able to provide adequate supporting documents to prove declared costs.

* For actual costs, the participating country should have the supporting documents justifying the expenditures, stored according to national legislation. In addition, the participating country's usual accounting and internal control procedures must allow easy traceability in the supporting documents of the amounts declared in the financial reports.
* For unit costs, the participating country should have adequate supporting documents to prove the number of units declared.

Unless it is explicitly mentioned, supporting documents do not have to be sent to the Financial Unit of DG TAXUD. However, the Commission can always request participating countries to provide a copy of these documents.

For all expenses financed from the programme budget, original supporting documents shall be kept by the national administration for a period of five years starting from the payment of the balance of the year in which the expenditure took place. The application of special rules such as the substitution rule or cancellation always needs to be clearly documented, not only with the necessary supporting documents, but also with a short explanatory note (for the file) and a comment in ART. This note should describe how and why an exception is granted.

These documents shall be stored in the local archives compliant to national rules concerning archiving.

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| **Explanatory note** | Both e-archiving and physical archiving can be accepted. National rules should be respected.  All supporting documents need to comply with local legislation, e.g. invoices and tickets need to be in accordance with local tax legislation.  Non-exhaustive list of examples of supporting documents:   * For travel costs * invoices, payment documents or accounting records for travel tickets (please note that it is no longer obligatory to keep boarding passes) * a proof where needed that the most cost-effective travel solution was chosen, e.g. from the travel agency * For justification of the number of unit costs * For daily allowance, extract from the calculation recorded in ART, with substitution rule possibly applied, proof of the departure and arrival times for the flights or trains * For accommodation costs, proof of attendancce to the event (signature on the attendance list) * For organisational costs * procurement documents according to national rules * contracts, invoices, receipts or accounting records * For personnel costs * time sheets, salary fiches or accounting records. |

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# Principles and horizontal rules

## The principle of most appropriate and cost-effective approach

Expenditure reimbursed under the programmes must follow the general principle of the most appropriate **and** cost-effective approach for achieving the purposes of the action. This general instruction takes precedence over the specific instructions.

**Participants’ costs**:

The most appropriate and cost-effective approach requires to balance between:

* on the one hand, the lowest costs possible (taking into account amongst others the start and end time of the event, the means of transport to be used, the travelling time, the fares and penalties (e.g. linked to the change of tickets), the hotel costs and the total daily allowance, and
* on the other hand, the appropriateness for the national officials in terms of practicalities (combination of flight stops, time of departure and arrival, no obligation to spend a week-end, etc.).

Public or shared transport must be used whenever available and appropriate.

**Organisational cost:**

The most appropriate and cost-effective approach requires preference to organising events in either Commission or national administration premises. If not possible, these meetings can be organised in external premises. Appropriateness requires easy access to the meeting location (e.g. good public transport, proximity to main means of transport).

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| **Explanatory note** | * Each national administration and their national coordinators should ensure that the general principle of the most appropriate and most cost effective approach is taken into account when deciding on the eligible costs to be inserted in ART. * The national administration may decide not to request the programme's cofinancing for any of its eligible costs. Reporting eligible costs in the annual financial reports means that the national administration asks for cofinancing in line with the grant agreement provisions and as described in event invitations. * National coordinators are requested to report in ART all their participants covered by an invitation, whether or not costs are reported for them in ART. National officials participating in activities of the programmes covered by an invitation must always be encoded in ART (whether or not costs are incurred by their participation) in order to comply with the PMF requirements. |

## Entering into financial commitments

Administrations can only enter into financial commitment (e.g. buy plane ticket, book hotels, etc.) for events which have received the "operational" status in the Activity Reporting Tool (ART) and to which their country/team is invited.

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| **Explanatory note** | * The publication of an invitation or the "planned" status of an event is not sufficient to give the authorisation. Operational status can be checked in ART from the Home Page, under Search, Events Overview or from the Home Page, under Reports, Programme Team Invitation Overview. The latter provides the national coordinator also with an overview of the invited countries/teams. * Any inconsistency between the invitation and ART (e.g. in terms of country teams invited), needs to be reported immediately to the CPMT before the event takes place, and before an administration and its national coordinator commits funds under the programme budget. * For working visits, multilateral controls (MLC) and presences in administrative offices (PAOE) it is up to the national coordinator to create the related events. Commitment should only be made if the event status is set to operational by the national coordinator. To be able to do so, the national coordinator must ensure that the action has been created and that the dates of the working visit are known and fixed within the timeframe of the action. |

Administrations can only enter into financial commitments for organisational costs (e.g. renting meeting facilities) for approved actions and only after the dates of the meeting are agreed between the parties in writing. Hosting aministrations cannot enter into financial commitment on behalf of the participants (e.g. accommodation).

# Specific provisions: participant costs

## Calculation of the start/end of the business trip

### Determine the start and end place and time of a business trip

As a general rule, whenever a delegate is travelling for a programme activity, all travel is deemed to start and finish at the **place of employment.** However, if more appropriate, travel can start from another place (e.g. home, another meeting’s location, place of holiday). In this case, the substitutional rule needs to be applied to determine the eligible cost (see point 4.1.2).

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| **Explanatory note** | * The place of employment can be in the capital or in regions. The journey between the place of employment and the place of the event may entail a sequence of different main means of transport, all of which will be reimbursed provided they cover a distance of at least  50 km each. Transportation of less than 50 km is not eligible as travel cost under the programmes (see section 4.2 "Travel costs"). |

The eligible start and end date of a business trip has to be determined based on the related meeting (event) days. An event starts with the first official meeting activity planned on the agenda. It finishes with the last official item of the agenda. The available transports have to be determined with view to these times.

The length of an event has to be distinguished from the length of a business trip, which refers to the duration of the participant's journey. The duration of the journey by main means of transports will be used for the purpose of calculating the daily allowance. It constitutes the travel from the departure of the first main means of transport, starting from the place of employment until the return by the last main means of transport.

For the calculation of the daily allowance

* for a journey by plane, 2 hours are added before the take-off time of the outward journey and after the landing time of the return trip.
* for train or inter-city/long distance buses journeys, 1 hour is added before the scheduled departure time of the outward journey and after arrival time of the return trip.
* for other means of transport (e.g. car), no additional time is counted but the participant has to declare his departure and arrival time. If necessary, the coordinator can use an internet route planner (e.g. Google Maps, ViaMichelin, Mappy…) to check if the declared time is acceptable.

(see also 4.4 on daily allowance)

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| **Explanatory note** | * It is expected that national administrations ensure that their participants attend an event from its official start until its official end and that travel arrangements are made accordingly, following the basic rule of choosing the most appropriate and most cost-effective option. * Social events, such as welcome drinks, are not part of the official agenda in function of this Guide. * Event dates in ART: the duration indicates the actual meeting dates. In other words, the event period must not include travelling time but only cover the event duration (i.e. as timed by the agenda). * The first/last main means of transport depends on the specific circumstances of the business trip. In most cases, the first/last main means of transport is a plane, but if the applicant works far from an airport, it can be also a train, intercity bus or car, or other vehicle (e.g. ferry, boat). * The first main means of transport is in principle the first (earliest) of main means of transport (above 50 km) used for travelling to an event. The last main means of transport is the last in line (latest) of main means of transports used for the return. Deviations are acceptable if they can be justified (e.g. more cost effective due to considerable difference in travel cost…, see section 4.1.2). The justification should be mentioned as a comment in ART. |

### Substitution rule (time and travel costs)

If the duration of the business trip is extended beyond the most appropriate and cost effective travel time/method that should be in line with the official meeting agenda. Reasons might be personal leave, weekend, social event of a meeting, public holiday, national business trip, etc.. In this case, the so-called substitution rule (for defining the duration of the business trip and the related costs) is applied for the outgoing and/or return journey.

This rule implies that the national coordinator makes a comparison between travelling times and costs of the "extended business trip" that took place, and "eligible business trip" – i.e. the business trip as if it had taken place without detours or prolongations, and if the most appropriate and cost-effective way of travelling had been chosen.

The participant's "extended business trip" costs can be reimbursed only up to the theoretical amount related to the "eligible business trip". Additional costs related to any prolongations, detours or parts of the journey made for work-related reasons (outside the programme) or for private reasons, need to be covered by the national budget, other sources, or directly by the delegate going on business trip.

Where an "eligible business trip" is extended because of the travel conditions (e.g. connexions…), additional daily allowances and accommodation units may be reimbursed where most cost-effective and most appropriate overall. However, the programme instructions do not provide for any obligation concerning a participant to stay during a week-end or longer in the country of the event, for the sake of cheaper travels. It is up to the administrations and their national coordinators to evaluate whether this is the most appropriate and most cost-effective option.

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| **Explanatory note** | * In ART, the coordinator inserts data of the "eligible business trip":   - For the duration, insert the time when the business trip would have started/ended as if the participant had come only for the meeting and had travelled by the most appropriate and most cost effective way (=substitution rule).  - In case of attendance to consecutive meetings both covered by the programmes (can be a combination of Customs and Fiscalis), make sure that the end time of the first event and the start time of the second event coincide and do not overlap. Use "other" as means of transport for the end of the first event and the start of the second event so that no extra time is calculated by ART.  - Daily allowance is automatically calculated on the basis of the duration of the eligible business trip.  - Accommodation costs (number of nights) are inserted on the basis of the unit costs and the number of nights allowed under the duration of the "eligible business trip".  - The travel costs of such a business trip are calculated the following way:  - If the travel costs for the real journey are higher than those reimbursed under the "eligible business trip", then the lower travel costs must be reported in ART. The difference has to be funded form a national source.  – If the real travel costs of the real journey are lower than those of the "eligible business trip", then the real costs must be inserted in ART.   * If a participant attends consecutive meetings under the programme, travel costs are reported in ART under the financial code of the first event, with a justification and explanation in the comment box (with reference to the combined travel and to the financial code of the other event(s)). * If one of the events is not covered under the programme budget, the substitution rule applies. * A justification should be inserted in ART to document the decision. |

## Travel costs

The eligible travel costs are reimbursed on the basis of real costs incurred excluding the amount of VAT due for each travel cost (VAT is not an eligible cost).

The journey may entail a sequence of different means of transport from the place of employment to the place of the event (including multiple event locations in one event in one country) and back to the place of employment. From these transports, only the main means of transports are eligible under the programes. As main means of transport is determined any travel of 50 km or above (counted as driving distance using Google maps[[22]](#footnote-23)).

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| **Explanatory note** | * Travels of less than 50 km, whether or not combined with the main means of transport, are not eligible under the programmes as travel costs. Among others, these may include airport transfers, local travels at the meeting place, travels to another meeting place in the same country. The rule applies even if the travel includes crossing a country boarder. * E.g. An official with place of employment ‘Gent’ (Belgium) goes to an event organised in Stockholm (Sweden) followed by a site visit to ‘Lulea’ (Sweden) as part of the event:   + Eligible above 50 km (= main means of transports): 1) train from Gent to Brussels Airport, 2) flight Brussels-Stockholm, 3) flight Stockholm-Lulea.   + Not eligible below 50 km (other transport): 1) from office in Gent to train station Gent; 2) from airport to hotel in Stockholm; 3) from hotel to meeting place in Stockholm; 4) from meeting place/hotel to Stockholm airport; 6) from Lulea airport to place of event/hotel in Lulea. |

### Reimbursement rules for the main means of transports

#### Travel by plane

Air travel may be reimbursed:

* **economy class** or equivalent, at the lowest available rates, for all segments that involve less than four hours continuous flying time;

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| **Explanatory note** | * A fixed (or non-flexible) ticket is usually more cost effective than a flexible ticket. As the starting and finishing times of the meetings are provided in the invitation, fixed tickets should be used as a principle. Nevertheless, flexible economy flights (usually with code B or M), can be used in justified cases. * "Business class" from low-cost companies may be considered as economy class depending on the service included. * For determining whether a ticket is economy class (flexible or not), one can take into account the travel agency's assessment. * When using low-cost flight options, additional charges, such as seat selection and luggage, are eligible. |

* in business-class or equivalent, at the lowest available rates, if the travel includes at least one segment involving at least four hours continuous flying time.

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| **Explanatory note** | * Business class tickets are reimbursed in the lowest rates available (usually with codes Z, I, R, P or D). * Full business class tickets (usually with codes C, J or F) cannot be reimbursed without confirmation from the travel agency at the moment of booking that no other appropriate option was available. |

#### Travel by train/bus

Travel expenses are reimbursed on the basis of the first‑class fare, including the cost of seat reservations and any supplements.

#### Travel by car

The expenses for the use of a car (either private, hired or official) are reimbursed **at a** **fixed rate of EUR 0,22 per km**. Other related expenses (motorway tolls, parking, ferry crossings, etc.) can also be reimbursed by reporting them in ART without VAT.

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| **Explanatory note** | * Participants travelling by car have to declare the start and end time, as well as the number of kilometres. There is no upper ceiling. This is the responsibility of the national administration and its national coordinator to evaluate whether the data is acceptable. A proof of the calculation has to be kept possibly by using route planner and printing the results. (See also section 4.1.1 on how to determine the duration of the business trip). * Any additional costs for a driver who is not the participant (fees, accommodation, daily allowance …) cannot be reimbursed under the programme budget. * If several people travel together in one car, only the person in charge of the car can claim the reimbursement of travel expenses. * Participants travelling by car remain fully liable for any accidents involving their car and for any traffic offence. |

### Travel-related costs

**Some travel-related costs are eligible for reimbursement** under the programme as part of travel costs, in justified circumstances: visa fees and visa handling fees; costs linked to reservation/booking of travel tickets, as well as to insurance on cancellation included in the ticket price; costs linked to luggage or seat reservation/selection. However, travel insurance is not eligible and should be covered by the national administration or the participant personally.

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| **Explanatory note** | * For visas (if required for travelling to a certain country), reimbursement is restricted to the fees and directly related handling costs set by the diplomatic body issuing the visa. It does not cover other costs, such as the visa photo, travel to the visa office. * Costs charged on the use of a credit card or travel agency fees are eligible; * Booking cancellation insurance built into the ticket price is reimbursable. The national coordinator has to decide if a flexible flight (usually more expensive) or a fixed ticket is more appropriate based on the circumstances (see also point 3.1). The same applies to costs linked to luggage/seat reservation fees, which usually incur when using low-cost companies. * Excess luggage (above commonly applied standards) can be reimbursed in justified cases (e.g. when the participant is taking demonstration material or similar items to a meeting). |

## Accommodation

Accommodation costs are costs related to the stay of a participant for an event's business trip.Under the programmes,accommodation costs are reimbursed on the basis of a unit cost (fixed amount) per participant per night, for the duration of the business trip.

The unit cost will be reimbursed as defined in the grant agreement, regardless the actual accomodation cost: no derogation is allowed. **A unit cost is fixed for each country** (the list is available in annex 1).

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| **Explanatory note** | * If a business trip includes an overnight stay in another country than the host country (e.g. a venue near the international airport of the home country), the accommodation unit cost for the country where the participant actually spends the night is applied. In the participant fiche in ART, the overnight stay should be mentioned under "Comments" (see also explanatory note on daily allowance). * City tax, cultural or touristic taxes/fees mentioned separately on the hotel invoice, booking fees are considered as part of the accommodation price and are covered by the unit cost for accommodation. |

## Daily allowance

The **daily allowance** is meant to cover living expenses during a participant's business trip. **The daily allowance covers in particular breakfast, lunch and dinner, transportof less than 50 km and other expenditure, except for the accommodation.**

Administrations and their national coordinators do not have to justify the spending of the daily allowance.

Under the programmes, **a daily allowance is paid on the basis of a unit cost per participant per day, for the duration of the business trip. A unit cost is fixed for each country** (the list is available in Annex 1). See also section 2.2. "Types of eligible costs and ineligibility of VAT".

**The total amount of the daily allowance is calculated on the basis of the length of the business trip** (see also section 4.1.1 on instructions to calculate the start/end of the business trip).

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| **Explanatory note** | * For certain events (such as workshops or seminars), the host often negotiates for participants a special price for meals at the venue of the event ("meal package"). For organisational reasons, some meals can be imposed. This has to be agreed in advance with the CPMT and compulsory elements must be indicated in the invitation. The participants have to comply with this policy and cover this "meal package" from the daily allowance as specified in the invitation. * In case the business trip includes an overnight stay in another country than the event country (e.g. the venue near the international airport of the home country), the unit cost for the daily allowance of the event country has to be applied in ART (only one DA unit cost is applied per event). In the participant fiche in ART, the overnight stay should be mentioned under "Comments". |
|  | * No reduction of the daily allowance can be introduced for breakfast, lunch and dinner by the national coordinator. * In specific cases, participants' daily allowances will be reduced by the CPMT if meals are included in the organisational costs of an event. In such case, this will be mentioned in the invitation. The CPMT will reduce the daily allowance amounts in ART using the following key: 15% of the daily allowance for breakfast, 30% of the daily allowance for any other meals. |
|  | * ART calculates the amount of daily allowances reimbursed to the participating countries by using the following key[[23]](#footnote-24):   + For each period of 24 hours, one full daily allowance is paid to a participant.   + For the residual period (= remaining time after deduction of periods of 24 hours), a reduced daily allowance is paid as follows:     - for a residual period of 24 hours or less, but longer than 12 hours, a full daily allowance.     - for a residual period of 12 hours or less, but longer than 6 hours: ½ of a daily allowance.     - for a residual period of 6 hours or less: no additional reimbursement is foreseen. |
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# Reimbursement of organisational costs

## General instructions

When tendering for contractors, the participating countries and their national coordinators should apply their own national procurement rules. The national administration ensures that any procurement contract contains provisions stipulating that the contractor has no rights vis-à-vis the Commission under the Grant Agreement.

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| **Explanatory note** | * The national coordinator must be aware in advance and agree to organise a meeting. |

## Types of costs

### Costs covered by the programmes

Organisational costs cover expenses paid by the host country for costs related to the organisation of an event such as renting of the meeting facilities (rooms and similar premises), interpretation booths and equipment, other technical equipment, internet connection in the room, refreshments, organised transport, as well as office costs necessary for the organiser like photocopying, paper, pens and badges. Each cost item must be clearly invoiced in separate lines.

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| **Explanatory note** | * The hotel/conference venue can only charge on participants costs related to a participant such as meals or accommodation, and not “organisational costs” in the sense of this financial guide. * In case of seminars, interpreters are hired and paid directly by the Commission. |

### Costs not covered by the programmes

As a general principle, the Value Added Tax (VAT) linked to organisational costs is not an eligible cost and cannot be claimed under the programmes (except for candidate and potential candidate countries).

Costs linked to social events, a "family photo" or gifts/goodies (such as USB sticks, tailor-made paper blocks or pens distributed to the participants, etc.), non-functional or decorative elements are not eligible under organisational costs.

Participant costs (such as meals, accommodation) cannot be covered as organisational cost. "Conference packages" providing a global price per participant (grouping of costs including e.g. meeting room rental, coffee breaks, accommodation, meals, etc.) have to be broken down in elements that distinguish participant and organisational cost lines. Only participant costs are to be invoiced to the participants.

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| **Explanatory note** | * "Conference package" offers from hotels/conference centres, asking for a global price per participant (grouping of costs including e.g. meeting room rental, coffee breaks, accommodation, meals, etc.), should be avoided, unless the hotel can provide clear breakdown of cost elements separating organisational and participant costs. * For specific events with complicated set-up, some meal costs may be included in the organisational costs. National coordinators should notify the CPMT, prior to the event (see also section on daily allowances). |

# Reimbursement of personnel costs

Some activities under the eligible action "administration capacity building and supporting actions" may involve officials from Member States on a medium to long term basis.

In order to support this effort, the programmes may partially cover direct personnel costs of these officials for business trips approved by the CPMT (up to 50%).

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| **Explanatory note** | * The detailed reimbursement instructions are available in a separate Guide on Personnel Costs, including definitions and template of requests. * It can be downloaded from PICS, in the Customs 2020 and Fiscalis 2020 groups. |

The request for direct personnel costs must be submitted and agreed in advance with the CPMT, notably taking into account the following criteria:

* The business trip should happen within the boundaries of the grant agreement duration. It should last at least 1 month (over 20 working days on site, possibly spread over the grant duration) and not exceed 1 year.
* Only working days in the country where technical assistance is provided are eligible.
* Estimated budget for direct personnel costs must be provided by the participating country.

# Special instructions

## Additional participants

### Participants from the host country

Meeting delegates from the host country and support staff can be reimbursed in numbers determined as necessary by the national administration.

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| **Explanatory note** | * For events where no invitation is issued (working visits, MLC and PAOE) the host country should indicate, to the participating country creating the ART event fiche (e.g. a sending country for working visit or an organiser of the MLC), its intention to send local participants. This request must be done before the creation of the ART event fiche.      * The participating country creating the event fiche will enter the number of host's participants in the ART event fiche. Entering the host participant data remains with the host country. |

### Additional participants

Above the number of participants indicated in the invitation, participating countries can send and finance additional participants to an event under the programmes (e.g. multiple delegates to cover a complex expert area, officials acting as interpreters).

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| **Explanatory note** | * *Persons acting as escorts of disabled participants can be considered as any other additional participant (i.e. same type of eligible costs can be requested and encoded in ART).* |

Regardless whether the additional participants are to be financed by the programmes, the requests for additional delegates must be sent to the meeting organiser/owner (indicated in the invitation) and the host country prior to the event for their agreement. The request is assessed with a view to the overall context and setting of the event.

### Reimbursement conditions

The costs incurred by the administrations for the participation of delegates from the host country or as additional participants can be covered by the programme under the same conditions as for the regular participants.

Delegates from the host countries or additional delegates from the countries participating in activities of the programmes, covered by an invitation and/or an ART event fiche, must be encoded in ART, whether or not costs are incurred by their participation.

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| **Explanatory note** | Depending on the agenda and the physical proximity of the hosts' participants to the meeting venue, the national coordinator will evaluate on a case by case basis the need for allowing the reimbursement of travel costs and/or subsistence costs of participants from the programme budget. |

## Participation of external experts

External experts are representatives from public or private bodies or individuals outside the customs/tax related public bodies of the participating countries: governmental and other public administrations/authorities, companies, trade, business associations, universities, scientific community, third countries, etc.

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| **Explanatory note** | The following categories are **not** considered as external exerts for the purpose of the programmes:   * + The participating administrations may outsource certain tasks to contractors outside the administrations (e.g. IT or scientific functions). In these cases the contractors can be considered as part of the administration and reimbursed as “normal” participants.   + Certain customs/tax functions/competencies may be implemented by other public bodies than the national custom/tax administrations in some countries. In these cases, the participants can be reimbursed as “normal” participants. |

External experts can be invited to participate in events organised under the programmes based on i) nomination from national customs/tax administrations; ii) identification by the Commission. Their participation must directly support achieving the objectives of the event and they must actively contribute to the meeting. DG TAXUD approve their participation by issuing a nominal invitation directly to the experts or the bodies they represent. The invitations are uploaded on PICS ensuring transparency. Upon invitation, these experts can get reimbursement for their travel costs, accommodation and daily allowance directly from the Commission.

According to the number of meeting days, the daily subsistence and accomodation allowances which are applicable are calculated as follows, in accordance with Commission Decision C(2007)5858:

- Daily subsistence allowance: EUR 92,00 per meeting day.

- Accommodation allowance: EUR 100,00 per meeting day; due to travel arrangements, a maximum of one additional allowance may be added.

These allowances apply for any destination.

To be reimbursed, the experts need to introduce the request for reimbursement in Agora-Meetings (AGM[[24]](#footnote-25)), the online system for experts meeting management for the European Commission.

## Modification or cancellation of events, business trips and related costs

In case of cancellation of an event or modification of participation in an event (e.g. business trip extended, shortened, travel route modified, accommodation modified, participant modified, participation cancelled), the eligible costs which cannot be avoided can be borne by the programme budget in case of force majeure. The same principle is applicable to organisational costs. Force majeure means reasons outside the responsibility of the participating country or the participant. This includes the cancellation of a meeting. Costs rooting in negligence or prioritisation of other duties cannot be covered by the programme budget.

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| **Explanatory note** | Force majeure is an extraordinary event or circumstance beyond the control of the participant or the national administration, such as cancellation of the meeting, a strike, riot, crime (like theft of ID cards), difficult weather conditions or natural disasters (snow storm, hurricane, flooding, earthquake), breakdown of plane, illness, family-related incidents, etc. |

It is the responsibility of the national administration and its national coordinator to assess and decide, on each specific case, whether the reason invoked for cancellation/modification can be considered as force majeure.

Only costs not covered by insurance policies (e.g. by flight company, credit card) can be claimed.

Cancellation/modification costs borne by the programme have to be reported in ART.

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| **Explanatory note** | The national coordinator needs to ensure appropriate justification for each case for audit purposes (e.g. declaration on honour by participant, exchange of emails with the national coordinator of the event country confirming the situation, extra invoices, etc.). |
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### ANNEXES

## Annex 1: Table of unit costs for declaring daily allowances and accommodation costs[[25]](#footnote-26)

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| --- | --- | --- | --- |
| **Country** | **Code** | **Unit costs for [[26]](#footnote-27)Accommodation in EUR** | **Unit costs for Daily Allowance in EUR** |
|
| Austria | **AT** | 132 | 102 |
| Belgium | **BE** | 148 | 102 |
| Bulgaria | **BG** | 135 | 57 |
| Croatia | **HR** | 110 | 75 |
| Cyprus | **CY** | 140 | 88 |
| Czech Republic | **CZ** | 124 | 70 |
| Denmark | **DK** | 173 | 124 |
| Estonia | **EE** | 105 | 80 |
| Finland | **FI** | 142 | 113 |
| France | **FR** | 180 | 102 |
| Germany | **DE** | 128 | 97 |
| Greece | **GR** | 112 | 82 |
| Hungary | **HU** | 120 | 64 |
| Ireland | **IE** | 159 | 108 |
| Italy | **IT** | 148 | 98 |
| Latvia | **LV** | 116 | 73 |
| Lithuania | **LT** | 117 | 69 |
| Luxembourg | **LU** | 148 | 98 |
| Malta | **MT** | 138 | 88 |
| Netherlands | **NL** | 166 | 103 |
| Poland | **PL** | 116 | 67 |
| Portugal | **PT** | 101 | 83 |
| Romania | **RO** | 136 | 62 |
| Slovakia | **SK** | 100 | 74 |
| Slovenia | **SI** | 117 | 84 |
| Spain | **ES** | 128 | 88 |
| Sweden | **SE** | 187 | 117 |
| United Kingdom | **UK** | 209 | 125 |
| Albania | **AL** | 160 | 50 |
| Bosnia-Herzegovina | **BA** | 135 | 65 |
| Republic of North Macedonia | **MK** | 160 | 50 |
| Montenegro | **ME** | 140 | 80 |
| Serbia | **RS** | 140 | 80 |
| Turkey | **TR** | 165 | 55 |

For events in any other country, the Commission will mention the amounts of the daily allowance and hotel unit costs in the invitation.

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| **Annex 1 (continued) - unit costs for declaring daily allowances and accommodation costs[[27]](#footnote-28) -- AMOUNTS IN EUR** | | |
| **Other Countries** | **Unit costs for [[28]](#footnote-29)Accommodation in EUR** | **Unit costs for Daily Allowance in EUR** |
|
| Afghanistan | 75 | 50 |
| Algeria | 85 | 85 |
| American Samoa | 135 | 70 |
| Andorra\* | 126.57 | 68.89 |
| Angola | 175 | 105 |
| Anguilla | 140 | 75 |
| Antigua and Barbuda | 140 | 85 |
| Argentina | 210 | 75 |
| Armenia | 210 | 70 |
| Aruba | 185 | 80 |
| Australia | 135 | 75 |
| Azerbaijan | 200 | 70 |
| Bahamas | 115 | 75 |
| Bahrain | 195 | 80 |
| Bangladesh | 140 | 50 |
| Barbados | 140 | 75 |
| Belarus | 135 | 90 |
| Belize | 135 | 50 |
| Benin | 100 | 50 |
| Bermuda | 140 | 70 |
| Bhutan | 130 | 50 |
| Bolivia | 100 | 50 |
| Bonaire | 185 | 90 |
| Botswana | 135 | 50 |
| Brazil | 180 | 65 |
| British Virgin Islands | 140 | 75 |
| Brunei | 165 | 60 |
| Burkina Faso | 90 | 55 |
| Burundi | 115 | 50 |
| Cambodia | 115 | 50 |
| Cameroon | 105 | 55 |
| Canada | 165 | 65 |
| Cape Verde | 75 | 50 |
| Cayman Islands | 135 | 60 |
| Central African Republic | 80 | 60 |
| Chad | 145 | 65 |
| Chile | 175 | 70 |
| China | 155 | 55 |
| Columbia | 120 | 50 |
| Comoros | 85 | 50 |
| Congo (Democratic Republic) | 140 | 105 |
| Congo (Republic) | 115 | 70 |
| Cooks Island | 135 | 50 |
| Costa Rica | 140 | 50 |
| Côte d'Ivoire | 130 | 60 |
| Cuba | 150 | 75 |
| Djibouti | 170 | 65 |
| Dominica | 140 | 75 |
| Dominican Republic | 170 | 60 |
| East Timor | 110 | 50 |
| East Timor | 110 | 50 |
| Ecuador | 140 | 50 |
| Egypt | 140 | 65 |
| El Salvador | 125 | 55 |
| Equatorial Guinea | 85 | 60 |
| Eritrea | 80 | 50 |
| Ethiopia | 145 | 50 |
| Fiji | 120 | 50 |
| French Guyana | 140 | 55 |
| French Polynesia | 135 | 60 |
| Gabon | 115 | 75 |
| Gambia | 120 | 50 |
| Georgia | 215 | 80 |
| Ghana | 140 | 70 |
| Grenada | 140 | 75 |
| Guadeloupe | 115 | 65 |
| Guam | 135 | 60 |
| Guatemala | 125 | 50 |
| Guinea Bissau | 90 | 50 |
| Guyana | 160 | 50 |
| Haiti | 125 | 65 |
| Honduras | 125 | 50 |
| Hong Kong | 205 | 60 |
| Iceland | 160 | 85 |
| India | 195 | 50 |
| Indonesia | 145 | 50 |
| Iran | 145 | 55 |
| Iraq | 85 | 60 |
| Israel | 210 | 105 |
| Jamaica | 170 | 60 |
| Japan | 275 | 130 |
| Jordan | 135 | 60 |
| Kazakhstan | 175 | 70 |
| Kenya | 165 | 60 |
| Kiribati | 145 | 60 |
| Kuwait | 195 | 85 |
| Kyrgyzstan | 180 | 75 |
| Laos | 145 | 50 |
| Lebanon | 190 | 70 |
| Lesotho | 100 | 50 |
| Liberia | 150 | 85 |
| Libya | 175 | 50 |
| Liechtenstein | 95 | 80 |
| Macao | 95 | 55 |
| Madagascar | 105 | 50 |
| Malaysia | 160 | 50 |
| Malawi | 165 | 50 |
| Maldives | 135 | 50 |
| Mali | 95 | 60 |
| Marshall Islands | 135 | 50 |
| Martinique | 110 | 70 |
| Mauritania | 75 | 50 |
| Mauritius | 140 | 60 |
| Mayotte | 110 | 50 |
| Mexico | 185 | 70 |
| Micronesia | 135 | 55 |
| Moldova | 170 | 80 |
| Monaco\* | 97.27 | 72.58 |
| Mongolia | 90 | 70 |
| Montserrat | 140 | 55 |
| Morocco | 130 | 75 |
| Mozambique | 140 | 60 |
| Myanmar | 75 | 50 |
| Namibia | 85 | 50 |
| Nauru | 135 | 50 |
| Nepal | 135 | 50 |
| Netherlands Antilles | 185 | 90 |
| New Caledonia | 135 | 55 |
| New Zealand | 125 | 60 |
| Nicaragua | 135 | 50 |
| Niger | 75 | 50 |
| Nigeria | 185 | 50 |
| Niue | 135 | 50 |
| North Korea (P.D.R) | 180 | 50 |
| Northern Marianas | 135 | 70 |
| Norway | 140 | 80 |
| Oman | 135 | 70 |
| Pakistan | 130 | 50 |
| Palau | 135 | 50 |
| Panama | 160 | 50 |
| Papua New Guinea | 135 | 55 |
| Paraguay | 140 | 50 |
| Peru | 135 | 75 |
| Philippines | 150 | 60 |
| Puerto Rico | 140 | 65 |
| Qatar | 135 | 65 |
| Republic of Guinea | 135 | 50 |
| Réunion | 90 | 60 |
| Russia | 275 | 90 |
| Rwanda | 160 | 65 |
| Saint Lucia | 140 | 75 |
| Saint Vincent and the Grenadines | 190 | 75 |
| Samoa | 135 | 50 |
| San Marino\* | 114.33 | 60.34 |
| São Tomé and Príncipe | 95 | 60 |
| Saudi Arabia | 195 | 85 |
| Senegal | 135 | 65 |
| Seychelles | 140 | 85 |
| Sierra Leone | 135 | 55 |
| Singapore | 150 | 75 |
| Solomon Islands | 120 | 50 |
| Somalia | 125 | 50 |
| South Africa | 145 | 50 |
| South Korea | 200 | 100 |
| Sri Lanka | 105 | 50 |
| St Kitts and Nevis | 185 | 85 |
| St Marteen | 185 | 90 |
| Sudan | 215 | 55 |
| Suriname | 125 | 55 |
| Swaziland | 90 | 50 |
| Switzerland | 140 | 80 |
| Syria | 145 | 80 |
| Taiwan | 200 | 55 |
| Tajikistan | 110 | 75 |
| Tanzania | 200 | 50 |
| Thailand | 145 | 60 |
| The Vatican\* | 114.33 | 60.34 |
| Togo | 95 | 60 |
| Tokelau Islands | 135 | 50 |
| Tonga | 105 | 50 |
| Trinidad and Tobago | 115 | 60 |
| Tunisia | 85 | 60 |
| Turkmenistan | 150 | 80 |
| Turks and Caicos Islands | 135 | 55 |
| Tuvalu | 135 | 50 |
| Uganda | 180 | 55 |
| Ukraine | 190 | 80 |
| United Arab Emirates | 195 | 70 |
| United States of America (except New York) | 200 | 80 |
| United States of America (New York) | 275 | 100 |
| Uruguay | 160 | 55 |
| US Virgin Islands | 140 | 55 |
| Uzbekistan | 155 | 75 |
| Vanuatu | 110 | 60 |
| Venezuela | 125 | 85 |
| Vietnam | 205 | 50 |
| Wallis and Futuna Islands | 135 | 50 |
| West Bank and Gaza | 110 | 60 |
| Yemen | 165 | 60 |
| Zambia | 135 | 50 |
| Zimbabwe | 115 | 50 |
| **Other countries** | 145 | 60 |

## \* Geographically connected to the corresponding country:

- Andorra: Spain.

- Monaco: France.

- San Marino: Italy.

- The Vatican: Italy.

## Annex 2: Special instructions for participating countries not yet using ART2

The current Financial Guide also applies to third countries which participate in the Customs 2020 / Fiscalis 2020 Programmes further to an international agreement signed between them and the Commission. These countries pay a **financial contribution** to the programme ("entry ticket") through a **call for funds** procedure.

**A number of procedures are specific to them.** They aredescribed below and concern the following paragraphs of the current Guide:

2.3. General provisions: pre-financing instalments, budget allocation changes, balance, payments and exchange rate.

2.4. Financial Monitoring and Reporting (Financial reporting by Participating Countries not yet using ART).

3.2. Entering into financial commitments.

**2.3.1. Pre-financing**

Participation of third countries in the activities of the programmes is financed via the grant agreement for Joint Actions. As regards these transfers of pre-financing instalments, the same conditions apply as under 2.3.

**2.4. Financial reporting by Participating Countries not yet using ART (not yet connected to CCN/CSI)**

Administrations not yet connected to CCN/CSI cannot use ART and should therefore use the **Excel Financial Report template**[[29]](#footnote-30) for their financial reports.

Financial codes should always be clearly mentioned. This is the key for the financial unit of DG TAXUD to identify the activities.

**3.2. Committing funds for an event / Entering into financial obligations for an event**

Countries which are not yet connected to CCN/CSI cannot consult the operational status of an event in ART. These national coordinators can therefore commit funds under the programme budget for their delegates on the basis of the official invitation on PICS[[30]](#footnote-31).

## Annex 3: How to use ART and the financial reporting template?

1. Guidance on the use of the ART application is available in different forms:
   * 1. The **User Guide** in the application itself (open by clicking on "[User Guide]" on top of any ART screen) gives detailed information on each part and each function of ART.
     2. A list of **Frequently Asked Questions** (FAQ's) concerning ART is available for the national coordinators on PICS[[31]](#footnote-32).
     3. For technical issues, please contact the **ART Helpdesk** at [support@itsmtaxud.europa.eu](mailto:support@itsmtaxud.europa.eu).
2. Templates and Guidance on the use of the financial report template for countries not yet connected to CCS/CSI and ART is available on PICS[[32]](#footnote-33), in the "Coordinators' group”.

## Annex 4: Acronyms and abbreviations

| Abbreviation or Acronym | Description |
| --- | --- |
| AFF | Action Follow-up Form |
| AGM | Agora-Meetings |
| ART | Activity Reporting Tool |
| CCN/CSI | Common Communication Network / Common System Interface |
| CPMT | Commission Programme Management Team |
| EAF | Event Assessment Form |
| DG TAXUD | Directorate General Taxation and Customs Union |
| FR1 and FR2 | Financial Report 1 and financial report 2 |
| OLAF | European Anti-Fraud Office |
| PICS | Programmes Information and Communication Services system |
| PMF | Performance Measurement Framework |

## Annex 5: List of changes

|  |  |  |
| --- | --- | --- |
| Version | Changes | Date of release |
| 2014-0 | Initial version | 07/04/2014 |
| 2014-1 | Clarifications included in section 3.4. "Accommodation", 3.5. "Daily allowance", 4.1.2. "Organisational costs" (Type of costs covered) and 5.4 "Additional participants" / renumbering of section 5. | 07/05/2014 |
| 2014-2 | Editorial changes (cross-references update) | 21/05/2015 |
| 2015-0 | Initial version;  Main changes compared with version 2014-2:  -Restructuring of section 3 (travels), 4 (organisational costs) and 6 (special instructions).  - Clarification of the payment relation between administrations and European Commission (section 1.2, 1.3, 3.1.2,).  - Introduction of VAT ineligibility and unit costs for accommodation (section 2.1, 2.4.3 and 3.4)  - Clarification on financial obligations (Section 3.1.3)  - Clarification on how to calculate start/end of mission and use of local transports (section 3.2.1 and 3.3.2.2)  - Clarification practical implementation of organisational costs (section 4.2 and 4.3)  - Clarification on the participation to committees (Section 6.1), on additional participations (section 6.2) and on cancellation (ex-force majeure, section 6.5)  - Examples (former annex 4) is transferred in PICS | 01/04/2015 |
| 2016-0 | Main changes compared with version 2015-0  - Clarification on the use of unit costs (section 2.1.2. and 3.2.4.)  - Inclusion of the new prefinancing and budget allocation change structures (section 2.2.1 and 2.2.2.)  - Clarification on the annexes to the Mandate (section 2.3.1)  - Clarification on the nature of supporting documents for costs (section 2.4.3.)  - Clarification on the balance between the appropriate and cost effective approach (section 3.1.1.)  - Clarification on the responsibility of the national coordinator when registering data (section 3.1.2.)  - Clarification concerning the length of the event, especially for events introduced by participating countries (e.g. Working visits or MLCs) (section 3.2.2.)  - Clarification on flexible economy class (section 3.3.1.1.)  - Clarification on the reductions for daily allowances (section 3.5)  - Clarification concerning the interpretation in case of working visits (section 4.2.1.)  - Clarifications on the participants from host countries and additional participants (section 6.2)  - Clarification concerning the reporting of accommodation costs borne by the programme in case of cancellation (section 6.5)  The sections "list of changes" and "acronyms and abbreviations" are moved under annexes 4 and 5. | 01/04/2016 |
| 2017-0 | Main changes compared with version 2016-0  - change in the prefinancing approach (section 2.2.1.)  - simplification for sending Mandate and its annexes as scanned signed version (section 2.2.1. and 2.3.1.)  - clarification on the budget change (section 2.2.2.)  - change postal address of TAXUD (section 2.4.2.1.)  - clarification on supporting documents for declaring unit costs (section 2.4.3.)  - clarifications on the participation in comitology committees (section 6.1.)  - clarification on the participants from host country and the 50km rule (section 6.2.1.)  - clarification on the conditions for participation of external experts  - clarification on the cancellation rules (section 6.6.) |  |
| 2018-0 | Main changes compared with version 2017-0  - update of postal address and telephone number of Financial Unit of DG TAXUD (section 2.4.2.1)  change in local transports approach (section 3.3.2)  - change in the reimbursement of organisational costs for working visits (section 4).  - changes in the number of additional participants (section 6.2.2)  -changes in the reimbursement policy for External Experts (section 6.4) |  |
| 2018-1 | Main changes compared with version 2018-0  - clarifications and examples on locat travel and local transport (Sections 3.2.1, 3.2.2, 3.3 and 3.3.2)  - improve the terminology used throughout the document in relation to the word "mission" (replaced by business trip / event depending on the context). |  |
| 2019-0 | Main changes compared to version 2018-1   * structural and stylistic review * organisational cost authorisation procedure   number of participants financed for an event | 14/03/2019 |
| 2019-1 | Main changes compared with version 2019-05-03   * no content related changes; stylistic review of some paragraphs | 03/05/2019 |
| 2020-0 | Main changes compared to version 2019-1:   * Clarification on supporting evidence for accommodation unit costs (section 2.4.3) * Clarification on coverage for escorts accompanying disabled participants (section 7.1.2) * Clarification on eligibility of organisational costs in case of *force majeure* (section 7.3). |  |

1. REGULATION (EU) No 1294/2013 OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL of 11 December 2013 establishing an action programme for customs in the European Union for the period 2014-2020 (Customs 2020) and repealing Decision No 624/2007/EC. [↑](#footnote-ref-2)
2. REGULATION (EU) No 1286/2013 OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL of 11 December 2013 establishing an action programme to improve the operation of taxation systems in the European Union for the period 2014-2020 (Fiscalis 2020) and repealing Decision No 1482/2007/EC. [↑](#footnote-ref-3)
3. Joint actions are described in the article 7 (Eligible Actions) of each regulation. For Customs 2020, joint actions covered are defined in Article 7 (a) points (i) to (iv) and (vi) and (ix). For Fiscalis 2020, joint action covered are defined in Article 7 (1) (a) points (i) to (iv), and (vi) and (ix). A specific guide contains the instructions for setting-up an expert team and is available on PICS. For Customs 2020, expert teams are defined in Article 7 (a) (v). For Fiscalis 2020, joint action covered are defined in Article 7 (1) (a) (v). [↑](#footnote-ref-4)
4. More guidance can be found in the following PICS folder: <https://webgate.ec.europa.eu/pics/filedepot/folder/4220> [↑](#footnote-ref-5)
5. 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. [↑](#footnote-ref-6)
6. <https://webgate.ec.europa.eu/pics/forums/financial-and-budget-issues> [↑](#footnote-ref-7)
7. For Customs 2020: <https://webgate.ec.europa.eu/pics/group/73/forum>. For Fiscalis 2020: <https://webgate.ec.europa.eu/pics/group/275/forum> [↑](#footnote-ref-8)
8. For Candidate and Potential Candidate countries, please also refer to [Annex 2](#Annex 2:  Special rules for Third countries / participating countries not yet using ART2). [↑](#footnote-ref-9)
9. Or excel template for countries not having access to ART. [↑](#footnote-ref-10)
10. Financial identification form: <http://ec.europa.eu/budget/contracts_grants/info_contracts/financial_id/financial_id_en.cfm> [↑](#footnote-ref-11)
11. Legal entity form: <http://ec.europa.eu/budget/contracts_grants/info_contracts/legal_entities/legal_entities_en.cfm> [↑](#footnote-ref-12)
12. Countries using the excel financial report template should calculate the rates as described in this section. [↑](#footnote-ref-13)
13. <http://ec.europa.eu/budget/contracts_grants/info_contracts/inforeuro/inforeuro_en.cfm> [↑](#footnote-ref-14)
14. Countries that do not have access to ART2 need to use an excel template made available on PICS (Customs 2020 group: <https://webgate.ec.europa.eu/pics/group/73> ; Fiscalis 2020 group: <https://webgate.ec.europa.eu/pics/group/275>). [↑](#footnote-ref-15)
15. Countries that do not have access to ART2 need to use an excel template made available on PICS (coordinators' group: <https://webgate.ec.europa.eu/pics/group/73>). [↑](#footnote-ref-16)
16. Reports have to be submitted before 30 June 202X+1 for activities covered during the budget year X (ending 31/03/202X+1). [↑](#footnote-ref-17)
17. More information on the PMF on PICS: <https://webgate.ec.europa.eu/pics/filedepot/folder/3146> [↑](#footnote-ref-18)
18. The **Action Follow-up Form (AFF)** is a form collecting feed-back from the action managers on the degree of achievement of expected results and their follow-up. The expected results are those as stipulated in the proposal form on ART or, for working visits, in the **Working Visit Application Form**. The AFF is sent to be filled-in to the **action contact registered** in ART. In the case of the working visits, the AFF is distributed by Working Visit Coordinators to the participants in the working visits. [↑](#footnote-ref-19)
19. An **Event Assessment Form (EAF)** is a form collecting feed-back from the participants on the relevance of the activity in which they participated; the dissemination of the outcomes of the activity in the national administration; the use made of the outcomes of the activity in the national administration and the change triggered in the national administration by their participation in the activity, as well as the networking effect of their participation. [↑](#footnote-ref-20)
20. Annex V of the grant agreement. [↑](#footnote-ref-21)
21. Customs 2020 programme group in PICS/ Fiscalis 2020 programme group in PICS. [↑](#footnote-ref-22)
22. Using Google maps (<https://maps.google.com>) the distance between the places of departure and arrival must be at least 50 km (by specifying the exact address of departure and arrival - i.e. name of the place and name of the street). [↑](#footnote-ref-23)
23. The same key is applied in the excel template used by candidate and potential candidate not having access to ART. [↑](#footnote-ref-24)
24. <https://ec.europa.eu/tools/agm/> [↑](#footnote-ref-25)
25. Art. 13.2 of Annex VII to the Staff Regulations as modified by Commission Delegated Regulation (EU) 2016/1611 of 7 July 2016 on reviewing the sclae for missions by officials and other servants of the EU in the Member States. [↑](#footnote-ref-26)
26. [↑](#footnote-ref-27)
27. Commission Decision C(2002)98 of 24 January 2002. [↑](#footnote-ref-28)
28. [↑](#footnote-ref-29)
29. Available on PICS (coordinators' group: <https://webgate.ec.europa.eu/pics/group/73/wiki/5472>). [↑](#footnote-ref-30)
30. Available on PICS (<https://webgate.ec.europa.eu/pics/welcome>). [↑](#footnote-ref-31)
31. <https://webgate.ec.europa.eu/pics/group/73/forum> [↑](#footnote-ref-32)
32. <https://webgate.ec.europa.eu/pics/group/73/wiki/5472> [↑](#footnote-ref-33)