Terms of reference (ToR) for the procurement of services below the EU threshold

Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ) GmbH

CONFIDENTIAL

Consultancy to simplify customs procedures related to e-commerce in CEFTA by introducing Electronic Advanced Data (EAD) sharing - expert advisory services	**Project number/ cost centre: G-012571-002** **Tender number: 10068353**

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0. List of abbreviations

AG	Commissioning party
AN	Contractor
AVB	General Terms and Conditions of Contract for supplying services and work
FK	Expert
FKT	Expert days
KZFK	Short-term expert
ToRs	Terms of reference

1. Context

Building on the success of the Open Regional Fund for Southeastern Europe - Foreign Trade (ORF FT), EU4Trade (the project) marks the next step in advancing regional economic integration. The project focuses on reducing trade barriers, streamlining customs procedures, and facilitating the free movement of goods and services across the region, while also enhancing the investment climate in the region.

This project is designed to tackle the most pressing challenges facing regional economic integration today.

Key Areas of Focus:

Facilitating Trade Flows: EU4Trade aims to simplify customs procedures, reduce unnecessary controls, and enhance the selectivity of customs checks, focusing resources on high-risk goods while expediting the clearance of others.

Strengthening Multi-Agency Coordination: The project enhances collaboration between customs and other agencies involved in controlling goods to improve trade efficiency and predictability, ensuring transparent and reliable cross-border operations.

Fostering Free Movement of Services: Beyond goods, EU4Trade focuses on enhancing services crucial for regional integration, including e-commerce, postal services, and tourism. The project seeks to align regional service standards with EU regulations, ensuring a seamless flow of services across borders.

Boosting Investment and Legal Certainty: EU4Trade contributes to a more attractive investment climate by reducing the risk of investment disputes and enhancing legal predictability. By preventing disputes from escalating, the project fosters a stable environment for investment and economic growth.

The assignment under this contract is focusing on the first topic: **Facilitating Trade Flows in order to simplify customs procedures, reduce unnecessary controls related to e-commerce.**

One identified area of intervention is the **strengthening of the capacities of CEFTA Parties to improve customs procedures for e-commerce shipments according to new EU regulations**, in particular regarding partial or full transposition on CEFTA level of the **EU VAT e-commerce package.**

The initial assessment of the impact of the new VAT e-commerce package and Import Control System (ICS2) of the EU on the CEFTA economies started in 2021. The main objective was the development of recommendations for legal acts regarding partial or full transposition of the two new EU regimes at CEFTA level. However, after first analysis and consultations, CEFTA experts reached consensus that a major precondition for the implementation of related legal acts has not been fully met by the parties: **enhanced digitalisation of existing customs procedures**.

In the context of the above-mentioned objectives, the aim of this project is to provide consultancy support to key stakeholders in CEFTA region to establish electronic advanced data (EAD) between designated operators and customs administration for e-Commerce consignment in their respective market.

For the assignment the contractor can built upon the initial assessment conducted as well as the by all parties agreed recommendations to enable the transposition of the EU VAT e-commerce package in the CEFTA region.

2. Tasks to be performed by the contractor

The contractor is responsible for providing the following services:

Time schedule	Tasks	Days
Mid-January 2027 – June 30th 2028	**Task 1. Support for the implementation of Recommendations on the Full or Partial Transposition of the EU VAT E-commerce package at regional level** Provide technical and advisory support to CEFTA Parties in implementing the recommendations on the full or partial transposition of the EU VAT e-commerce package, taking into account the specific legal, institutional, operational and technical circumstances of each Party. The contractor shall, in particular: - Review the existing recommendations, national implementation plans, relevant legislation, administrative procedures and progress achieved by individual CEFTA Parties. - Support customs authorities in identifying legislative, regulatory, institutional, procedural and technical adjustments required to implement the recommendations. - Provide advice on the practical application of the EU VAT e-commerce package in the context of cross-border e-commerce, including the implications for customs clearance, collection of import VAT, low-value consignments and relevant data requirements. - Identify implementation gaps, challenges, dependencies and risks, and propose practical solutions tailored to the needs and capacities of individual CEFTA Parties. - Support the preparation of technical notes, recommendations, CEFTA Decisions, background documents and progress reports for national and regional discussions. - If any additional CEFTA document related to this topic is adopted during the contract period, support implementation of it.	20 days
Mid-January 2027 – June 30th 2028	**Task 2. Regional coordination, support and capacity building for the implementation of EU VAT e-commerce recommendations and future relevant Customs e-commerce initiatives**	25 days

	Provide regional and bilateral technical support to promote a coordinated approach to implementing the recommendations on the full or partial transposition of the EU VAT e-commerce package across the CEFTA Parties. The contractor shall, in particular: - Support the organisation and substantive preparation of regional meetings, technical workshops and expert group discussions involving relevant CEFTA Parties and regional stakeholders. - Prepare agendas, technical background papers, presentations, comparative analyses and proposed recommendations for regional discussions. - Facilitate the exchange of information on national implementation progress, practical challenges, legislative developments and lessons learned. - Identify areas where common approaches, regional coordination or interoperability could facilitate implementation and reduce operational fragmentation. - Support the development of regional recommendations, common principles, implementation guidance and, where appropriate, coordinated action plans. - Assist GIZ and the CEFTA Secretariat in monitoring progress, identifying implementation bottlenecks and determining priorities for further regional assistance. - Ensure consistency between national implementation activities and relevant regional commitments, while taking into account the different starting points and institutional capacities of the CEFTA Parties.	
Mid-January 2027 – June 30th 2028	**Task 3. Technical support for customs e-commerce bilateral projects** Provide technical expertise and implementation support for ongoing and potential future projects related to customs e-commerce, digitalisation of customs procedures and facilitation of cross-border e-commerce within the CEFTA region. The contractor shall, in particular: - Provide bilateral technical assistance to individual CEFTA Parties upon request, including consultations with ministries, customs authorities, tax administrations and other relevant stakeholders. - Provide technical advice on the design, preparation, implementation and monitoring of customs e-commerce initiatives, including projects involving	20 days

	electronic advance data (EAD), pre-arrival information and digital customs processes. - Support the development of project concepts, technical proposals, activity plans, implementation roadmaps and terms of reference for potential future interventions. - Identify opportunities to improve the exchange and use of electronic data between customs authorities, postal operators, express carriers and other relevant stakeholders. - Support the assessment and improvement of business processes for the processing and clearance of e-commerce consignments, including risk-based controls and simplified customs procedures where appropriate. - Provide technical input on data requirements, data quality, interoperability, information exchange, process mapping and the roles and responsibilities of participating institutions. - Advise on the potential use of EAD and other available data for customs risk analysis, targeting, selectivity, compliance monitoring and the identification of high-risk consignments. - Support the identification of potential pilot projects, including the definition of objectives, participating institutions, implementation steps, expected results and monitoring indicators. - Support coordination with relevant international and regional organisations, including UNCTAD, the Universal Postal Union (UPU), the World Customs Organization (WCO) and other relevant partners, as appropriate. - Provide technical input into the development of future project proposals addressing customs e-commerce, customs-postal cooperation, risk management and digital trade facilitation.	
February 15th, 2027 – June 30th 2028	**Task 4. Strengthening cooperation and risk analysis in e-commerce customs procedures** Support improved operational cooperation and information exchange between customs authorities and other stakeholders involved in cross-border e-commerce, with particular attention to risk analysis and risk-based customs controls. The contractor shall, in particular: - Assess existing cooperation arrangements, information flows and operational procedures between	10 days

	customs authorities, postal operators, express carriers and other relevant authorities. - Identify opportunities to strengthen the use of advance electronic data and other available information in customs risk analysis and the identification of potentially non-compliant or high-risk consignments. - Support the identification of gaps in data availability, data quality, information exchange and the operational use of risk indicators. - Develop recommendations for improving cooperation, information sharing, risk assessment and coordinated operational procedures, taking into account applicable legal frameworks and data protection requirements. - Facilitate exchanges of good practices and practical experiences among CEFTA Parties, including approaches used in the EU and other relevant jurisdictions. - Provide technical input for regional or bilateral initiatives aimed at improving customs risk management in e-commerce, including the potential development of common guidance or coordinated approaches where appropriate.	
April 1st, 2027 – June 30th 2028	**Task 5. Support for emerging and future initiatives** In addition to ongoing activities, the contractor shall provide technical input for the identification, preparation and initial development of potential future interventions related to customs e-commerce, electronic data exchange, customs risk analysis, digitalisation, customs-postal cooperation and related trade facilitation measures. Such support may include preliminary assessments, concept notes, draft terms of reference, stakeholder mapping and proposed implementation arrangements.	15 days

In addition to the reports required by GIZ in accordance with the AVB, the contractor submits the following reports:

- Inception Report
- Contributions to reports to GIZ's commissioning party
- Brief half-yearly reports on the implementation status of the project *(5-7 pages)*

Certain milestones, as laid out in the table below, are to be achieved during the contract term:

Milestones/process steps/partial services	**Deadline/place/person responsible**
Support for the implementation of Recommendations on the Full or Partial	January 15th, 2027 – June 30th, 2028, CEFTA, TL +E1

Transposition of the EU VAT E-commerce package at regional level	
Regional coordination, support and capacity building for the implementation of EU VAT e-commerce recommendations and future relevant Customs e-commerce initiatives	January 15th, 2027 – June 30th, 2028, CEFTA, TL +E1
Technical support for customs e-commerce bilateral projects	January 15th, 2027 – June 30th, 2028, CEFTA, TL +E1
Strengthening cooperation and risk analysis in e-commerce customs procedures	February 15th, 2027 – June 30th, 2028, CEFTA, TL +E1
Support for emerging and future initiatives	April 1st, 2027 – June 30th, 2028, CEFTA, TL +E1

Period of assignment: from Mid-January 2027 until 30 June 2028.

3. Concept

In the tender, the tenderer is required to show *how* the objectives defined in Chapter 2 (Tasks to be performed) are to be achieved, if applicable under consideration of further method-related requirements (technical-methodological concept). In addition, the tenderer must describe the project management system for service provision.

Note: The numbers in parentheses correspond to the lines of the technical assessment grid.

Technical-methodological concept

Strategy (1.1): The tenderer is required to consider the tasks to be performed with reference to the objectives of the services put out to tender (see Chapter 1 Context) (1.1.1). Following this, the tenderer presents and justifies the explicit strategy with which it intends to provide the services for which it is responsible (see Chapter 2 Tasks to be performed) (1.1.2).

The tenderer is required to present the actors relevant for the services for which it is responsible and describe the **cooperation (1.2)** with them. They should provide presentation and interaction between the relevant actors in the contractor's area of responsibility (1.2.1) and strategy for establishing cooperation and then cooperating with the relevant actors (1.2.2)

The tenderer is required to present and explain its approach to **steering** the measures with the project partners (1.3.1) and its contribution to the **results-based monitoring system** (1.3.2).

The tenderer is required to describe the key **processes** for the services for which it is responsible and create an **operational plan** or schedule (1.4.1) that describes how the services according to Chapter 2 (Tasks to be performed by the contractor) are to be provided. In particular, the tenderer is required to describe the necessary work steps and, if applicable, take account of the milestones and **contributions** of other actors (partner contributions) in accordance with Chapter 2 (Tasks to be performed) (1.4.2).

The tenderer is required to describe its contribution to knowledge management for the partner (1.5.1) and GIZ and to promote scaling-up effects (1.5.2) under **learning and innovation**.

Project management of the contractor (1.6)

The tenderer is required to explain its approach for coordination with the GIZ project. In particular, the project management requirements specified in Chapter 2 (Tasks to be performed by the contractor) must be explained in detail. Following aspects should be explained:

- Approach and procedure for coordination with/in GIZ project (1.6.1)

- Personnel assignment plan (who, when, what work steps) incl. explanation and specification of expert months (1.6.2)

The tenderer is required to draw up a **personnel assignment plan** with explanatory notes that lists all the experts proposed in the tender; the plan includes information on assignment dates (duration and expert days) and locations of the individual members of the team complete with the allocation of work steps as set out in the schedule.

4. Personnel concept

The tenderer is required to provide personnel who are suited to filling the positions described, on the basis of their CVs (see Chapter 7), the range of tasks involved and the required qualifications.

The below specified qualifications represent the requirements to reach the maximum number of points in the technical assessment.

Team leader

Tasks of the team leader

- Overall responsibility for the advisory packages of the contractor (quality and deadlines)
- Coordinating and ensuring communication with GIZ, partners and others involved in the project
- Regular reporting in accordance with deadlines

Qualifications of the team leader

- Education/training (2.1.1): University degree (German ‘Diplom’/Master) in Law or another relevant field
- Language (2.1.2): C1-level language proficiency in English language
- General professional experience (2.1.3): 7 years of professional experience in the fields of the European union directives and regulations related to cross-border E-commerce with the focus on VAT regulations and understanding of the UPU and EU Customs related data models
- Specific professional experience (2.1.4): 1 project in the relevant area and experience on transposing of the E-Commerce directive with the focus on Electronic Advanced Data sharing between customs authorities and postal operators, drawing laws, guidelines, instructions on customs systems and procedures.
- Leadership/management experience (2.1.5): 5 years of management/leadership experience as project team leader or manager in a company
- Regional experience (2.1.6): 2 similar projects in Eastern Europe
- Development Cooperation (DC) experience (2.1.7): 5 years of experience in DC projects

Key Expert 1

Tasks of key expert 1

- Analyse the EU legal and regulatory framework related to cross-border e-commerce, with a focus on the VAT e-Commerce Package.
- Assess the existing legal frameworks in CEFTA Parties and identify gaps in alignment with relevant EU regulations.
- Provide recommendations for the transposition and implementation of EU VAT e-commerce rules.
- Assess legal and regulatory requirements for Electronic Advanced Data (EAD) sharing between customs authorities and postal operators.
- Prepare recommendations and support regional stakeholders through expert consultations and workshops.

Qualifications of key expert 1

- Education/training (2.2.1): University degree (German 'Diplom'/Master) in Law or another relevant field
- Language (2.2.2): C1-level language proficiency in English language
- General professional experience (2.2.3): 7 years of work experience in the fields of the European union directives and regulations related to cross-border E-commerce with the focus on VAT regulations
- Specific professional experience (2.2.4): 1 project in the relevant area and experience on transposing of the E-commerce directive with the focus on VAT package and Electronic Advanced Data (EAD) sharing between customs authorities and postal
- Regional experience (2.2.6): 2 similar projects in Eastern Europe
- Development cooperation (DC) experience (2.1.7): 5 years of experience in DC projects

5. Costing requirements

Assignment of personnel and travel expenses

Per diem allowances are reimbursed as a lump sum up to the maximum amounts permissible under tax law for each country as set out in the country table in the circular from the German Federal Ministry of Finance on travel expense remuneration (downloadable from the German Federal Ministry of Finance – tax treatment of travel expenses and allowances for international business travel as of 1 January 2026 (GERMAN ONLY)).

Accommodation allowances are reimbursed as detailed in the specification of inputs below.

With special justification, additional Accommodation costs up to a reasonable amount can be reimbursed against evidence.

All business travel must be agreed in advance by the officer responsible for the project

Sustainability aspects for travel

GIZ has undertaken an obligation to reduce greenhouse gas emissions (CO_2 emissions) caused by travel. When preparing your tender, please incorporate options for reducing emissions, such as selecting the lowest-emission booking class (economy) and using means of transport, airlines and flight routes with a higher CO_2 efficiency. For short distances, travel by train (second class) or e-mobility should be the preferred option.

CO_2 emissions caused by air travel must be offset. GIZ specifies a budget for this, through which the carbon offsets can be settled against evidence.

There are many different providers in the market for emissions certificates, and they have different climate impact ambitions. The Development and Climate Alliance (German only) has published a list of standards (German only). GIZ recommends using the standards specified there.

Specification of inputs

Fee days	**Number of experts**	**Number of days per expert**	**Total**	**Comments**
Designation of Team Lead	1	35	35	20 days: Provide support for Tasks 1. and 2. 8 days: Provide support for Task 3. 2 days: Provide support for Task 4. 5 days: Provide support for Task 5.
Designation of Key Expert 1	1	55	55	25 days: Provide support for Tasks 1. and 2. 12 days: Provide support for Task 3. 8 days: Provide support for Task 4. 10 days: Provide support for Task 5.
Travel expenses	**Quantity**		**Total**	**Comments**
Fixed travel budget	1	22.160,00	22.160,00	A fixed budget of **EUR 22.160,00** is earmarked for settling travel expenses against evidence for travels to the following CEFTA countries: EU, Western Balkan and Moldova. Included in the budget are costs for International Flights (There will be 5 round trips per expert - 20 flights in total), Transportation, Per-diem and overnight accommodation allowances.

Transport	Quantity	Number per expert	Total	Comments
CO_2 compensation for air travel	1	1.000,00	1,000,00	A fixed budget of **EUR 1.000,00** is earmarked for settling carbon offsets against evidence. There will be 5 round trips per expert (20 flights in total).
Other costs	**Number of experts**	**Amount per experts**	**Comments**	**Other costs**
Flexible remuneration	1	10.000,00	10.000,00	A budget of **EUR 10.000,00** is foreseen for flexible remuneration. Please incorporate this budget into the price schedule. Use of the flexible remuneration item requires prior written approval from GIZ.

6. Requirements on the format of the tender

The structure of the tender must correspond to the structure of the ToR. In particular, the detailed structure of the concept (Chapter 3) should be organised in accordance with the positively weighted criteria in the assessment grid (not with zero). The tender must be legible (font size 11 or larger) and clearly formulated. It must be drawn up in English (language).

The complete tender must not exceed 10 pages (excluding CVs). If one of the maximum page lengths is exceeded, the content appearing after the cut-off point will not be included in the assessment. External content (e.g. links to websites) will also not be considered.

The CVs of the personnel proposed in accordance with Chapter 4 of the ToRs must be submitted using the format specified in the terms and conditions for application. The CVs shall not exceed 4 pages each. They must clearly show the position and job the proposed person held in the reference project and for how long. The CVs can also be submitted in English (language).

Please calculate your financial tender based exactly on the parameters specified in Chapter 5 Quantitative requirements. The contractor is not contractually entitled to use up the days, trips, workshops or budgets in full. The number of days, trips and workshops and the budgets will be contractually agreed as maximum limits. The specifications for pricing are defined in the price schedule.

7. Annexes

- Annex I – CEFTA Recommendations on full or partial transposition of the VAT e-commerce package