



## CALL FOR INTEREST

**Seeking dynamic, open persons interested in working on direct tax in an international environment!**

**Open call for atypical trainees in DG TAXUD (taxation and customs union) at the European Commission**

**Unit D3: Legal Affairs – direct taxation**

### Who we are

**The Legal Affairs Unit in the field of direct taxation (TAXUD.D3). The two pillars of our mission are law enforcement/implementation and legal advice/providing contributions to policy development.**

On the enforcement side, the unit's main tasks are infringement and complaints handling, transposition and conformity checks for directives, and observations on cases referred to the Court of Justice for preliminary ruling as input for the Legal Service.

On the policy side, the Unit is actively involved in cross-unit and cross-departmental (so-called Commission DG) project teams for policy and legislative development and provides legal advice or analysis to policy units on direct taxation questions. The unit is also currently actively involved in work to support the EU's sanctions policy and to assess legal and policy opportunities to enhance the decision-making process in the field of taxation.

In addition, the unit coordinates and provides DG TAXUD's input into inter-service consultations on state aid cases with a direct tax aspect, in particular as regards aggressive tax planning cases. The unit also contributes to country-specific work and analysis, including work on EU Member States' national Resilience and Recovery Plans under the relevant Facility and as part of the European Semester (the EU's macro-surveillance and economic governance framework).

### What we propose

**A stimulating and challenging position within a highly motivated and mutually supportive team. This is a highly dynamic and truly international work environment, with extremely varied tasks.** The team is inside a Directorate and DG (or department) where work is readily conducted cross-unit, on a project-driven basis, bringing together legal, analytical capacity and expertise, with economic analysis, policy development, and coordination.

**Trainees are fully integrated into the team and its responsibilities and would thus be expected to actively contribute to the two pillars of the unit's mission:** law enforcement/implementation and legal advice/contribution to policy development. On the

enforcement side, the main tasks are providing support to case handlers on infringement and complaints handling, transposition and conformity checks for directives or – to the extent possible – observations on cases referred to the Court of Justice for preliminary ruling as input to the work of the Commission's Legal Service. On the policy side, the candidate would have the opportunity to contribute to cross-unit and cross-DG legislative and policy projects on which the unit is actively involved. This would entail providing legal advice to the directly responsible policy units on questions of direct taxation and supporting the drafting of legislation once a project is sufficiently mature. DG TAXUD and the Directorate responsible for direct taxation offer a collaborative work environment and promotes a flexible and cooperative approach in terms of work organisation.

**The DG currently offers hybrid working possibilities, combining teleworking and working in the office** in line with the Commission's existing policy. **Regular meetings and frequent interactions with team members both in person and online** will ensure integration into the unit. Access to online and physical trainings provided for by the Commission on EU law and policies is possible and strongly encouraged.

### What we look for

**A young, curious lawyer or lawyer in training** with a firm background in European law, in particular the **fundamental freedoms, as well as excellent legal, analytical and communication/ drafting skills**. Experience in and knowledge of European and international tax law is a strong asset. The successful candidate should have a keen interest in and eye for interaction between policy development and law enforcement/implementation.

**We are looking for someone ready to work and garner practical, professional experience in the area of direct taxation; ready to and enthusiastic about working at the European institutions.** The ideal candidate should combine team spirit with a good sense of initiative to work independently, sometimes under tight deadlines. He/she should possess a profound attention to detail, but also be interested in developing skills to put detail into a broader policy perspective. Fluency in English and/ or French is required. Good working knowledge of other European languages would be an advantage.

The candidate should be **available for a minimum of 3 months, from September 2024 to June 2025**. (We do not recommend working over the summer as this provides for a less dynamic and less interactive learning experience for candidates.)

### Recruitment policy

Please note that atypical traineeships are not remunerated in any way by the Commission, nor are insurance costs covered. Candidates must be able to obtain financial support through their university programmes or any other means.

DG TAXUD applies a policy of equal opportunities and ensures adequate training for the recruited person, including suitable professional support. Moreover, we strive to create a fair, flexible and respectful working environment. This translates into a good balance between private and professional life, good working conditions and a pleasant working atmosphere.

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Gender balance at all levels and for all types of staff is carefully monitored.

### **Contacts**

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