

出國報告（出國類別：實習）

參加歐盟執委會「國家專家專業訓練計畫」 出國報告

服務機關：財政部關務署

姓名職稱：楊股長喬涵(現服務於高雄關)

派赴國家/地區：比利時/布魯塞爾

出國期間：110年9月27日至111年1月15日

報告日期：111年4月6日

摘要

「國家專家專業訓練計畫(National Experts in Professional Training, NEPTs)」為歐盟執行委員會(下稱歐盟執委會)提供歐盟會員國及第三國政府官員至歐盟機構與歐盟官員並肩工作之訓練機會，藉此參訓人員可實地瞭解歐盟機構運作方式，並促成雙向交流，建立網絡及擴展合作機會。本次參訓單位係歐盟執委會稅務暨關務總署(The Directorate-General for Taxation and Customs Union, DG TAXUD)-E5 國際事務處，該處業務涉及美洲、非洲、遠東、南亞及大洋洲之貿易便捷化、原產地規則及國際協調領域。訓練範圍含括：協助歐盟官員針對亞洲地區海關通關業務研究、分析及撰寫相關資料，以利歐盟評估與該等國家簽署安全認證優質企業(Authorized Economic Operator, AEO) 相互承認協議(Mutual Recognition Agreement, MRA) 之必要性，簽署 AEO MRA 可使歐盟 AEO 業者於簽署 AEO MRA 之締約國內，享有與該國 AEO 業者同等通關優惠，提昇商業競爭力。本次訓練領域：

- 一、新加坡海關通關業務及其 AEO 認證制度。
- 二、越南海關通關業務及其 AEO 認證制度。
- 三、東南亞國家協會(Association of Southeast Asian Nations, ASEAN)AEO 發展進程。
- 四、泰克斯／唐寧計畫(TAIEX/Twinning programmes)。

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壹、目的

一、計畫背景

歐盟執行委員會(下稱歐盟執委會)國家專家專業訓練計畫(National Experts in Professional Training, NEPTs)係依據該會2008年11月12日第C(2008)6866號「Commission Decision」相關規定及2010年1月29日第C(2010)544號「決定」修正條文辦理。歐盟執委會相關總署及歐盟對外事務部(下稱歐盟機構)可依其需求開放歐盟會員國及其他第三國官員依其專業背景申請見習,受訓官員實地至歐盟機構見習,可加深其對歐盟政策及歐盟機構運作之瞭解,並實際體驗歐盟機構日常作業,受訓官員亦可從歐盟以外角度,將其專業背景及知識提供予見習單位參考,促進雙方機構交流合作。

歐盟機構視梯次需求,決定見習人員名額,每年約有200至300名,優先遴選約八成歐盟會員國官員,其餘名額開放第三國。歐洲自由貿易國(EFTA,包括挪威、冰島、瑞士及列支敦士登)及第三國每年獲配見習名額通常為4名。

二、我國參與情形

我國藉由「臺歐盟雙邊年度諮商會議」主動爭取參與本計畫,自2006年至2021年,共50人參訓,我國歷年獲核錄官員2至3名,2017年首度突破達5名,2018年及2019年更分別高達9名及8名,顯示歐盟肯定我國歷屆參訓人員能力。申請人除應具備專業知識及能力,亦應有良好英語能力,倘具備第三外語能力(法語優先,其他歐陸語言次之),將更有助於融入歐盟機構工作環境。

NEPTs訓練期間由派員機關支付薪資,除非因期間內工作任務需要,歐盟執委會不補助任何費用(含交通費);訓練期間為3至5個月,歐盟會員國、歐洲自由貿易國及土耳其等國申請人可選擇受訓期間長短,非會員國參與期間一律為3個月。參訓官員之任務、權利義務、專業經驗、語言能力、社會安全、工時及差假等工作條件適用第C(2008)6866號「決定」有關「國家派遣專家(Seconded National

Experts, SNEs)之規定」(第 37 條)。

三、申請及遴選程序

歐盟執委會人力資源暨安全總署(DG Human Resources and Security, DG HR)每年 3 月及 10 月辦理二梯次見習，分別於前一年 10 月間及當年 2 月間通知第三國駐歐盟代表團相關訊息。第三國申請人可填選至多 3 個見習單位，但不得填選「鄰邦政策暨擴展談判總署(DG ELARG)」、「司法總署(DG JUST)」及「內政總署(DG HOME)」，申請時應詳述自身專長、工作領域與經驗及選擇各見習單位之動機。填妥申請表及履歷表後，由派員機關將相關申請表件函送外交部，並由駐歐盟兼駐比利時代表處提交予 DG HR 轉致相關歐盟機構。見習單位接獲申請資料後，依其自訂之「基本原則(basic principle)」決定是否核錄申請人，嗣由 DG HR 按申請人志願轉遞文件及寄發通知；未符合歐盟機構當次需求之第三國官員，不代表能力不足，僅係不符合該梯次歐盟機構需求。

本次申請之參訓單位優先順序為(1)稅務暨關務總署(DG TAXUD)、(2)貿易總署(DG TRADE)、(3)經濟暨金融事務總署(DG ECFIN)，獲錄取於 2021 年 10 月 1 日至 12 月 31 日至歐盟執委會 DG TAXUD-E5 國際事務處(International Affairs II)受訓。該處轄管貿易便捷化(Trade Facilitation)、原產地規則(Rules of Origin)、關稅估價(Customs Valuation)，與美洲、非洲、遠東、南亞及大洋洲地區之國際協調業務。本次申請須於 2021 年 3 月 31 日前透過外交部繳交申請資料予 DG HR，2021 年 7 月 30 日先獲歐盟執委會 DG TAXUD-E5 國際事務處處長電子郵件錄取通知，嗣於同年 8 月 6 日獲歐盟執委會 DG HR 正式錄取通知。因適逢歐洲嚴重特殊傳染性肺炎(COVID-19)疫情爆發之際，DG TAXUD 採行每週 1 日到署上班，其餘 4 日居家辦公(歐盟執委會上班規定詳附件 3)，到署員額最多不得超過該單位 50%。實習於 2021 年 12 月 31 日結束，因飛機航班不多，返國日期為 2022 年 1 月 15 日，併此敘明。

表 1、我國各部會參與歐盟執委會國家專家專業訓練情形
(資料來源：外交部)

我國各部會參與歐盟執委會國家專家專業訓練情形 (2006 年至 2021 年)	參訓人數
外交部	1
經濟部	7
國家發展委員會	10
行政院農業委員會	5
行政院環保署	1
衛生福利部 (前身為衛生署)	9
公平交易委員會	3
交通部	3
行政院人力總處	2
行政院主計總處	2
法務部	1
勞動部	4
財政部	1
文化部	1
總計	50

表 2、歐盟機構接受我國官員參訓情形 (資料來源：外交部)

接受我國官員參訓之歐盟機構名稱 (2006 年至 2021 年)	參訓人數
衛生暨食品安全總署 (DG SANTE, 前身為 DG SANCO)	14
農業總署 (DG AGRI)	1
就業總署 (DG EMPL)	8
成長總署 (DG GROW, 前身為 DG ENTR)	4
競爭總署 (DG COPM)	3
文教總署 (DG EAC)	2
經濟暨金融事務總署 (DG ECFIN, 前身為 DG FISMA)	2
海事暨漁業總署 (DG MARE)	1
預算總署 (DG BUDG)	1
人力資源暨安全總署 (DG HR)	2
科研暨創新總署 (DG RTD)	3
資訊網絡暨科技總署 (DG CNECT)	2
歐盟人力遴選局 (EPSO)	1

內部審計局 (IAS)	1
歐盟統計局 (Eurostat)	2
能源總署 (DG Energy)	1
歐盟聯合研究中心 (JRC)	2
總計	50

貳、歐盟及見習單位簡介

一、歐盟簡介

歐洲聯盟 (European Union, EU, 簡稱歐盟)，係歐洲數個國家共同建立之政治及經濟聯盟，目前有 27 個會員國，運作方式依照《里斯本條約》規定。政治上所有會員國均為議會民主國家；經濟上為世界第三大經濟實體，其歷史可追溯至 1952 年建立之歐洲煤鋼共同體，當時僅 6 個會員國，1958 年成立歐洲經濟共同體及歐洲原子能共同體，1967 年統合於歐洲各共同體之下，1993 年《馬斯垂克條約》生效後轉變成歐盟，並且漸從貿易實體轉變為經濟及政治聯盟。歐盟不僅係國家之間聯盟，其政治體系及制度於過去 60 年間不斷演進，以巴黎條約、羅馬條約、馬斯垂克條約、阿姆斯特丹條約及尼斯條約為主體法 (Primary Legislation)，使各會員國將其主權部分讓予歐盟機構，歐盟各國採用共同體制度進行合作，以平衡單一國家與共同體之間利益，於建立歐洲認同之時，亦尊重各國差異。



圖 1 歐盟執委會總部

二、見習單位

本次見習單位為歐盟執委會 DG TAXUD 國際事務暨總務司轄下國際事務處，分別介紹如下：

(一)稅務暨關務總署 (The Directorate-General for Taxation and Customs Union, DG TAXUD)

DG TAXUD 為歐盟執委會下政務總署之一，負責管理及發展歐盟各會員國海關組織，並協調歐盟稅務政策。DG TAXUD 扮演支援經濟復甦角色並帶領歐盟會員國打造數位、環保及更穩健經濟體質，確保當前稅務與關務體制可提供歐洲投資及成長基金，現任總署長為 Mr. Gerassimos THOMAS (DIRECTOR-GENERAL GERASSIMOS THOMAS)。該總署下轄 5 司(Directorate)，每司下轄 4 至 5 處不等(組織架構圖如附件 1)。

稅務暨關務總署下轄 5 司：

- 海關司(Directorate A: Customs)。
- 海關暨稅務政策數位傳遞司(Directorate B: Digital Delivery of Customs and Taxation Policies)。
- 間接稅暨稅務行政司(Directorate C: Indirect Taxation and Tax Administration)。
- 直接稅暨稅務協調經濟分析司(Directorate D: Direct taxation, Tax Coordination, Economic Analysis and Evaluation)。
- 國際事務暨總務司(Directorate E: International and General Affairs)。



圖 2 DG TAXUD



圖 3 DG TAXUD

目前歐盟海關政策著重領域：

- 海關聯盟管理改革。
- 法規現代化，包含風險管理、安全議題領域。
- 歐洲電子資訊系統之利用。
- 支援單一市場海關管控貨物能力之提昇。



圖 4 DG TAXUD 外牆布置



圖 5 DG TAXUD 外牆布置

(二)國際事務暨總務司(Directorate E: International and General Affairs)

目前國際事務暨總務司司長為 Ms. Priscila FERNANDEZ-CANADAS，該司下轄 5 處，分別為：

- 財政暨人力資源事務處(TAXUD E1 Finances and HR Business Correspondent)。
- 組織關係暨協調溝通策略計畫處 (TAXUD E2 Inter-institutional relations, coordination, communication and strategic planning)。
- 專案管理暨歐盟教育訓練處 (TAXUD E3 Management of programmes and EU training)。
- 國際事務處 I(TAXUD E4 Trade Facilitation, Rules of Origin and International Coordination: Europe and neighbouring countries and International Organisations)。

- 國際事務處 II(TAXUD E5 Trade Facilitation, Rules of Origin and International Coordination: Americas, Africa, Far East and South Asia, Oceania)。

(三)國際事務處 II (E5 International Affairs II)

該處職掌貿易便捷化、原產地規則、與美洲、非洲、遠東、南亞及大洋洲之國際合作協調。該處共 18 人，分別來自歐盟各會員國，文化多元，對工作投注不同想法，但彼此相互尊重，共同為歐盟最佳利益努力。處長為 Mr. Jean-Michel GRAVE，綜理全處業務，副處長為 Mr. Marko LÄTTI，除協助處長處理業務，亦負責協調各政策官工作任務。



圖 6 DG TAXUD 交誼廳



圖 7 DG TAXUD 見習辦公室

參、工作內容及形態

本次至歐盟執委會 DG TAXUD 國際事務處 E5 受訓，訓練主題著重「貿易便捷化」，包含協助歐盟官員針對亞洲地區海關通關業務研究、分析及撰寫相關資料，以利歐盟評估與該等國家簽署安全認證優質企業(Authorized Economic Operator; AEO) 相互承認協議(Mutual Recognition Agreement; MRA) 之必要性。簽署 AEO MRA 可使 AEO 業者，於簽署 AEO MRA 之締約國內享有與該國 AEO 業者同等通關優惠；同樣該國 AEO 業者亦可在歐盟 27 個會員國享受與歐盟 AEO 業者同等之通關優惠，有助於提昇雙邊商業競爭力。另該處對於促進國際合作機會十分重視，110 年適逢泰克斯／唐寧計畫 25 週年慶，長官請筆者代表該處出席相關會議，探究海關議題國際合作機會，並將心得與同仁分享。本次訓練重點領域如下：

1. 新加坡海關通關業務及 AEO 認證制度。
2. 越南海關通關業務及 AEO 認證制度。
3. 東南亞國家協會 (Association of Southeast Asian Nations; ASEAN) AEO 發展進程。
4. 泰克斯／唐寧計畫 (TAIEX/Twinning programmes)

一、新加坡海關通關業務

2017 年世界經濟論壇經理人意見調查顯示，新加坡海關通關效率名列第一，該國推動貿易便捷化成效亮眼，歸功於國家級單一窗口(TradeNET)與通關業務之整合。

TradeNET 於 1989 年 1 月上線，提供單一工作平臺，可整合進口、出口及過境貨物文件處理，同時也使新加坡海關及其他權責機關可監控貨物移動，確保貨物移動安全。根據 2020 年統計資料，新加坡進口服務產值為 2,383 億新元、出口服務產值為 2,588 億新元；海運貨物處理量為 590,277.8 千噸、空運貨物處理量為 1,544,101 噸、貨櫃吞吐量為 36870.9 千櫃(20 呎標準貨櫃)，伴隨著 TradeNET 功能提昇及政府機關全數參與，並整合公部門與業界需求，該系統通關效益如下：

- (一) 100%海關報單申報於 TradeNET 進行。
- (二) 99%報單 10 分鐘內處理完畢。
- (三) 100%電子線上扣繳稅金。
- (四) 每年 9 百萬份通關許可證（視同海關報單）。

新加坡為自由且經濟開放之國家，逾 99%進口貨物免稅，惟考量治安及環境因素，該國針對烈酒及酒類飲品、菸品、機動車輛及石油製品課徵高稅率貨物稅，亦課徵 7%消費稅（Goods and Services Tax；GST）隨同關稅徵收。

貨物進口至新加坡時，進口人必須申報，其中大部分貨物係基於統計考量；特定貨物如醫療器材及藥品欲在當地銷售，須取得主管機關健康科學局(Health Sciences Authority)核發之執照；農產品如未烹煮之肉品及家禽肉品須取得肉品健康證書；冷藏、冷凍及加工肉品應於屠宰與加工後，依規定時間進口至新加坡。

出口商出口管制貨物至新加坡，須先向本國主管機關申請核發出口許可證，如美國貨物從新加坡中間商出口至第三國，因新加坡為國際主要轉運港，針對該項貨物第一時間不須提供出口國之出口許可證，但再出口至第三國時，有可能須提供原出口國之許可證。

新加坡有 8 個自由貿易港區，港區內可從事加工再出口，該國政府為促進轉運業務，針對一般進出口貨物及貨櫃貨物，提供 72 小時內免費進儲；針對轉運／再出口貨物，該國提供 140 天免費進儲。新加坡國家級 TradeNET 整合海關管理，為新加坡政府推動貿易便捷化利器，該系統讓進出口商以單一入口介接相關主管機關，並電子化傳輸申報資料，降低資料重複傳輸成本，縮短海關通關時間，為公部門及業界解決問題提供最佳典範，風險管理機制應用至供應鏈通關業者，令新加坡貿易便捷化持續於世界發光。

新加坡安全認證優質企業（AEO）認證現況

新加坡與其他國家簽署 AEO MRA 進程如下：

- (一) 加拿大 (2010 年)
- (二) 韓國 (2010 年)
- (三) 日本 (2011 年)
- (四) 中國大陸 (2012 年)
- (五) 臺灣 (2013 年)
- (六) 香港特別行政區 (2014 年)
- (七) 美國 (2014 年)
- (八) 澳大利亞 (2019 年)
- (九) 紐西蘭 (2019 年)
- (十) 泰國 (2019 年)

二、越南海關通關業務

90 年代，越南經濟成長係透過發展加工出口區及工業區以支持出口產業；90 年代末期，亞洲金融危機後，該國開始投資高科技工業以振興經濟。越南海關秉持專業 (Professionalism)、透明 (Transparency) 與效率 (Efficiency) 提供服務，藉以促進貿易及投資。

特定進口或出口貨物須實施特殊查驗，包括石化產品、肥料、電子及電氣產品、食品、飲料、飼料原料、殺蟲劑、動物用藥、機器設備、鋼鐵及醫藥製品。以醫藥製品為例，須送實驗室化驗，所有進口藥品須於包裝內印製越南文使用說明，包括劑量用法及藥品到期日等。

越南貿易商根據所註冊業別從事進出口，該貨物如應申請進／出口許可證，貿易商須於通關前，向主管機關提出申請，遵守防疫檢疫、食品安全及法律規範，並由權責機關檢驗貨物。越南推行自動化進口單證核發系統，讓進口商取得該國工業貿易部 (Ministry of Industry and Trade; MOIT) 核發之貨物通關單證；該國目前禁止輸入武器、軍火、彈藥、軍事設備 (國防部公告品項)、爆竹及其他依法令規定不得輸入之商品。

越南單一窗口

越南單一窗口於 2014 年 11 月上線，配合機關包含海關(負責進出口及轉運貨物通關)、單證核發主管機關、銀行、保險公司、進口商、ASEAN 會員國及全球其他貿易夥伴。為擴大單一窗口服務領域，該國於 2017 年 10 月將飛機航班系統整合進單一窗口，截至 2019 年 2 月，越南單一窗口整合 13 個權責機關之 173 個行政作業程序。另從 2018 年 1 月開始參與 ASEAN 單一窗口運作。其通關時間 2017 年進口設定達成目標為 90 小時，出口設定為 70 小時；2020 年進口設定達成目標為 80 小時，出口設定為 60 小時。

越南安全認證優質企業 (AEO) 認證制度

越南 AEO 制度於 2011 年 5 月試辦，2013 年 6 月正式運作，進出口商及報關業者之 AEO 資格 1 次為 3 年，惟申請人須提出每年營業額逐年遞增（至少 1 億美金）之證明，因此營業額對越南 AEO 資格申請扮演絕對關鍵因素，也因為企業規模大，根據越南海關數據，2017 年及 2018 年 AEO 進出口實績占進出口貿易總額 35%。

越南優質企業(AEO)制度缺點：

- (一) 並無包括供應鏈其他業者，如製造商、運輸業者、倉儲業者及承攬業者等。
- (二) 主要針對高貿易額之大規模進出口業者。
- (三) 不利於中小型企業競爭，導致不公平狀況。

三、東南亞國家協會 (ASEAN) 安全認證優質企業 (AEO) 的發展進程

ASEAN 於 2019 年成立 AEO MRA 次工作小組 (Sub-Working Group)，進行區域可行性研究 此為 ASEAN 會員國研究及運作 AEO MRA 之平臺，藉由減少國際貿易管理及促進各會員國貨物流動，提昇 ASEAN 經濟成長。

區域性優質企業相互承認協議優點：

- (一) 降低成本：製造商、貿易商針對商品不須重複檢驗及申請許可文件，縮短商品上市時間。

- (二) 提高商品進入市場確定性：因為簽署區域性 AEO MRA，製造商及貿易商瞭解其商品已符合進口國要求，無須重複檢驗。
- (三) 藉由提供更佳品質商品以增加商業競爭力。
- (四) 貨物自由流動。

對消費者而言，AEO MRA 可確保進口貨物安全，且製造商及貿易商節省之成本可直接反應於商品售價，使消費者買到種類齊全又便宜之商品。目前 ASEAN 會員國持續建構國家級 AEO，汶萊、印尼、馬來西亞、菲律賓、新加坡、泰國及越南(計 7 國)之 AEO 制度已建構完成。

四、TAIEX & Twinning programmes 泰克斯和唐寧計畫

泰克斯計畫 (TAIEX)

泰克斯計畫為歐盟執委會提供技術協助及訊息交換之機制，該計畫對行政部門提供歐盟法規執行及應用資訊，並促進分享歐盟最佳作業典範，常見施行方式如下：

- (一) 工作坊：量身定作之工作坊，透過分享最佳作業典範及經驗交流，歐盟會員國專家為受惠國官員提供特定領域歐盟法規之應用資訊。
- (二) 專家任務：歐盟會員國派遣專家至受惠國行政機關，提供歐盟法規運用之深入見解，如就印度水果案件，協助制定出口至歐盟之相關檢疫規定，此舉也保障歐盟消費者權益。
- (三) 實地學習：受惠國行政機關派遣官員(1 組 3 人)前往歐盟行政機關實地學習。

泰克斯計畫受惠國

- (一) 土耳其、北馬其頓、塞爾維亞、黑山共和國、阿爾巴尼亞、波士尼亞與赫塞哥維納及科索沃。
- (二) 位於北塞普勒斯之土耳其塞普勒斯團體。
- (三) 亞美尼亞、阿塞拜疆、白俄羅斯、埃及、喬治亞、黎巴嫩、利比

亞、摩洛哥、巴勒斯坦、敘利亞及烏克蘭。

(四) 夥伴計畫所適用之國家。

(五) 與區域暨城市政策總署 (DG for Regional and Urban Policy)、
環保總署 (DG Environment) 及結構革新支援總署 (DG
Structural Reform Support) 進行行政合作之歐盟會員國。

(六) 國際合作關係總署 (DG INTPA) 配合之夥伴國家。

泰克斯計畫協助對象

(一) 行政部門公務人員。

(二) 司法及法律執行權責機關。

(三) 議會與任職於議會及立法機關之公務人員。

(四) 貿易團體及社會夥伴關係之代表。

備註：泰克斯計畫無法對個別市民及公司行號提供直接支援。

泰克斯計畫應用領域

(一) 農業及食品安全。

(二) 自由權、安全及司法。

(三) 環境、能源、運輸及通訊。

(四) 國內市場。

(五) 對土耳其塞普勒斯社區團體協助。

(六) TAIEX-REGIO Peer 2 Peer 計畫：與區域暨城市政策總署
(Directorate-General for Regional and Urban Policy) 之合
作計畫，促進短期技術交流。

- (七) TAIEX-TSI Peer 2 Peer 計畫：與結構革新支援總署 (Directorate-General for Structural Reform Support) 之合作計畫，歐盟會員國專家可藉由工作坊、專家任務及實地學習提供最佳作業典範。
- (八) TAIEX-PI 計畫：自 2014 年起，泰克斯計畫於夥伴國家如美國、中東及亞太地區即相當活躍，鑑於該計畫之成功經驗，鄰邦政策暨擴展談判總署 (DG NEAR) 及歐盟執委會外國政策服務小組 (European Commission's Service for Foreign Policy Instruments; FPI) 決定開放其他地區參與泰克斯計畫，盼透過技術支援及最佳典範交流，歐盟可推廣其立法及標準，並與第三國展開其他政治對話之可能性。
- (九) TAIEX INTPA 計畫：適用於國際合作關係總署 (Directorate-General for International Partnerships; DG INTPA) 所合作之夥伴國家及地區，可提供歐盟會員國專家技術支援予有需求之夥伴國家。

唐寧計畫 (Twinning)

唐寧計畫涉歐盟將提供年度財政支援予受惠國，因此申請之計畫須與歐盟立法相關；歐盟會員國須針對受惠國需求提供解決方案，專案計畫往往長達 1 至 2 年，通常會員國派出之專家須長時間支援協助，成為固定唐寧計畫顧問，於計畫結束前，須協助達成受惠國針對需求所設定之目標。唐寧計畫要運作得好，歐盟及會員國均有責任，即歐盟會給予會員國補助金，使其幫助受惠國解決問題，而會員國亦願意接受對應之任務。

TAIEX & Twinning programmes 泰克斯及唐寧計畫 25 週年會議摘要

- (一) 鄰邦政策暨擴展談判總署 (Directorate-General for Neighborhood and Enlargement Negotiation; DG NEAR) 及 DG

INTPA 主持泰克斯及唐寧計畫會議（TAIEX & Twinning Institution Building Days），邀請計畫參與者與會，以達到知識交換、同儕學習及特定領域能力發展目標。

- （二）泰克斯計畫可使用夥伴關係專案（Partnership Instrument）之基金，該專案促進歐盟與受惠國雙邊利益，持續關注全球貿易、商業推廣、環境及氣候變遷等議題，專案之行動計畫著重與歐盟合作之夥伴國可發揚歐盟立法、標準及應用，進而強化歐盟於世界之策略主導地位。
- （三）泰克斯計畫為向歐盟會員國學習最佳典範之機會，會員國派出之專家可與受惠國分享專業領域見解，進而加強受惠國國內政策品質，達到永續發展目標。
- （四）受惠國可擁有歐盟高度之全球視野，獲得附加價值極高之解決方案。
- （五）透過與會者經驗分享，泰克斯及唐寧計畫執行相當成功，2021 年為泰克斯及唐寧計畫 25 週年慶，主題強調「歐盟在 COVID-19 疫情期間因應作為一泰克斯及唐寧計畫數位時代」。

肆、心得與建議

- 一、 外交部駐歐盟兼駐比利時蔡代表明彥於 2021 年 12 月 15 日邀集我國本梯次 2 位 NEPTs 受訓人員進行會談，除瞭解訓練機關職掌及訓練內容外，並勉勵大家應積極表現，維持我國歷屆訓練人員之優良口碑，另提醒防疫事項及應注意之國內相關防疫規定。
- 二、 財政部行前說明會同仁反應盼能有歐盟碳邊境調整機制聯絡窗口，以利後續業務推動。歐盟執委會組織龐大，分工細緻專業，CBAM(Carbon Border Adjustment Mechanism)於歐盟亦涉及多個單位，經洽詢，統籌單位設於 DG TAXUD，在指導長官 Mr. Lilian BERTIN 牽針引線下，承辦單位間接稅暨稅務行政司派 Mr. David Boublil (Deputy Head of Unit) 擔任我國聯絡窗口。
- 三、 歐盟自 2020 年 3 月以來採行居家辦公，因應歐盟會員國及各機構遍布全歐洲，其所建置之相關資訊通訊設備完善，縱於疫情期間居家辦公，依然可順暢推動業務。
- 四、 歐洲屬於多語系環境，線上研討會（如 TAIEX & Twinning

Institution Building Days) 多國語言即時翻譯互動令人印象深刻，因即時翻譯協助，會議進行十分順暢。

- 五、 歐盟執委會 DG TAXUD 每週將最新重大業務推動情形以內部通訊方式周知所有同仁參考；其內部網頁亦即時更新，資訊流通透明。
- 六、 工作文化方面，歐盟文官體制相當尊重專業及員工意見表達，各層主管歡迎同仁貢獻想法及表達不同意見；另一特色係重視員工為重要人力資源，歐盟執委會彈性工作時間，讓同仁兼顧工作及生活平衡，並養成自律習慣，有助於人才留任。
- 七、 歐盟公務員之薪資福利相當優渥，較一般公司薪資高出許多，此為吸引優秀頂尖人才擔任歐盟公務員之一大誘因，同事們除專業能力高，亦具備多元外語能力，可有效整合溝通歐盟各會員國意見，另其本身自律能力甚強，皆能自主完成上級交辦業務，並樂於分享跨領域業務資訊。
- 八、 服務於歐盟執委會各總署公務員與服務於歐盟各會員國公務員不同，歐盟執委會各總署可獨立運作，立場超然，政策皆以歐盟 27 個會員國最佳利益為出發點，政策具連貫性，不會因會員國政黨輪替變更政策。同事表示為歐盟制定政策所產生成就感非服務於單一政府所產生之成就感可比擬，同事們皆以工作為榮，深具榮譽感及使命感，為創造歐洲未來而努力。
- 九、 歐盟同事組成多元，DG TAXUD-E.5 國際事務處同仁來自英國、法國、拉脫維亞、荷蘭、芬蘭、西班牙等，對外來文化持開放態度且十分友善。雖然本次受訓因 COVID-19 疫情僅每週 1 日到署上班，筆者仍積極參與各項活動，充分交流我國文化，如：參與本處每星期五下午 2:00 Café/Bière de l'Unité 線上午茶會，同事可自由參加，暢所欲言任何主題，同事們雖無法每日見面，但透過午茶會參與，彼此仍維持良好情誼。
- 十、 有意參選 NEPTs 計畫徵選同仁，可事先多瞭解歐盟運作方式，及提升英語能力，並儘早瞭解有興趣之歐盟執委會總署業務，以利選填志願。另布魯塞爾為法語及荷語並行區域，法語人口占 80%，倘行有餘力，可於出發前學習基礎生活法語，將更有利融入當地生活。
- 十一、 NEPTs 為歐盟執委會提供歐盟會員國及第三國政府官員至歐盟機構與歐盟官員並肩工作之機會，有助參訓人員實地瞭解歐盟機

構運作方式，進行雙向交流，建議鼓勵同仁踴躍參與該訓練計畫。

- 十二、 為利社會大眾瞭解行政機關職責及業務績效，DG TAXUD 善用外牆及辦公空間，宣導各項查緝成果，彰顯績效，讓人民有感，建議我國政府機關亦可善用其對外告示欄，強化各施政作為之宣導。



圖 8 外交部駐歐盟兼駐比利時台北代表處



圖 9 本屆 NEPTs 台灣見習官員與蔡明彥代表
攝於外交部駐歐盟兼駐比利時台北代表處

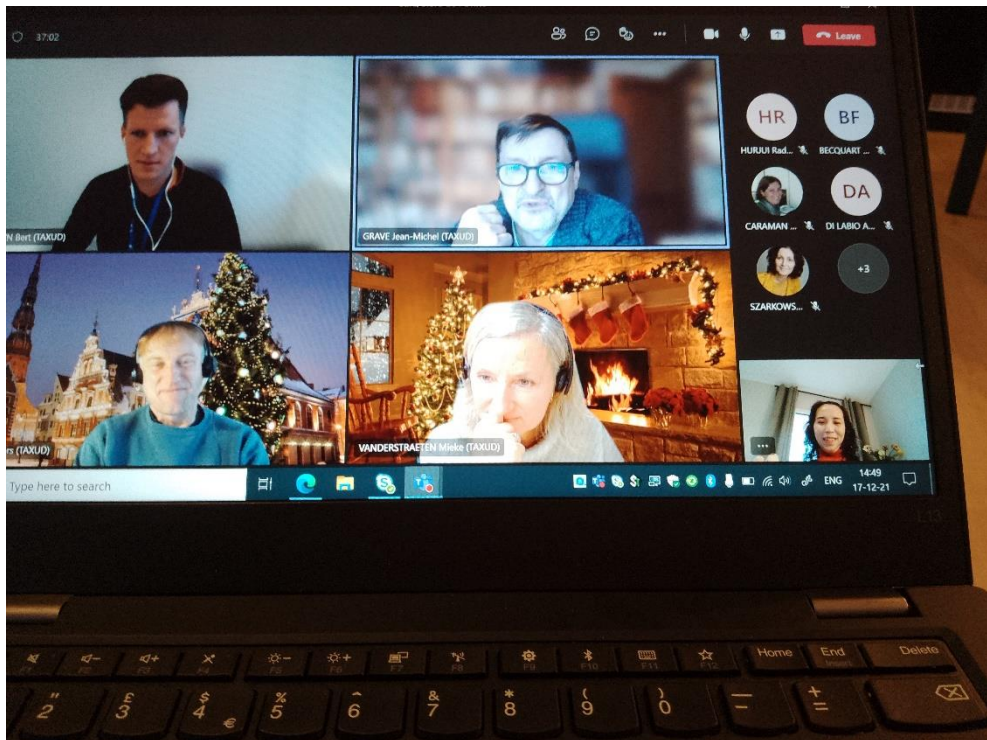


圖 10 Café/Bière de l'Unité 線上會議



圖 11 職與 E5 國際事務處同事合照 (Coffee break in the morning)



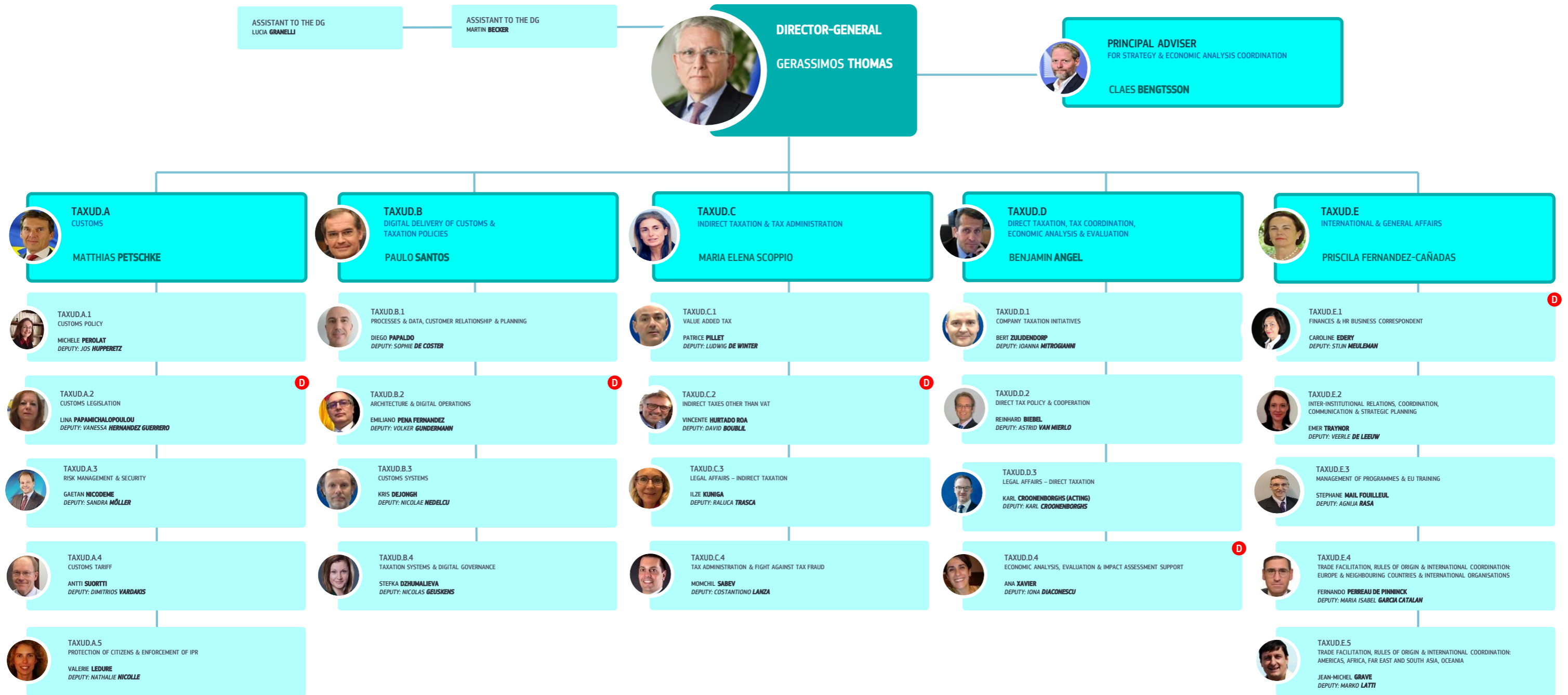
圖 12 E5 國際事務處同事合照 (Coffee break in the morning)

伍、附件

- 一、歐盟執委會稅務暨關務總署（DG TAXUD）組織架構圖
- 二、歐盟執委會居家辦公指導方針（GUIDELINES ON TELEWORKING IN COMMISSION DEPARTMENTS）
- 三、歐盟執委會階段回歸實體上班時程表（TENTATIVE TABLE FOR A GRADUAL RETURN TO THE OFFICE）
- 四、調任證書
- 五、結訓證書



附件一



D DEPUTY TO THE DIRECTOR

SECONDED MANAGERS AND ADVISERS: V. MOUTARLIER, SECONDED TO THE CABINET OF COMMISSIONER BRETON.; D. SCHNICHELS, SECONDED TO THE GERMAN MINISTRY OF ECONOMIC AFFAIRS AND CLIMATE CHANGE



EUROPEAN COMMISSION
DIRECTORATE-GENERAL
HUMAN RESOURCES AND SECURITY

GUIDELINES ON TELEWORKING IN COMMISSION DEPARTMENTS

DURING THE COVID-19 PANDEMIC
Replaces version 8 with effect from 1 July 2021

1. INTRODUCTION

The Commission's decision to put almost its entire staff into telework mode in the context of the COVID-19 pandemic, in line with the drastic containment measures adopted by the host Member States, was unprecedented.

By doing so, the Commission has been fulfilling its responsibility to help bend the curve and prevent the virus spreading further, while ensuring business continuity and adopting solutions to efficiently and effectively perform our work remotely.

In order to ensure the safety of its staff, the Commission devised an action plan in several phases, communicated to Commission staff by the Director-General of DG HR on 29 April 2020¹, to allow a gradual and secure return to a "new normal". The action plan has progressive phases triggered in line with the measures taken by the host Member State and with the recommendations of the relevant health authorities (WHO, ECDC) and of the Commission Medical Services. The action plan also foresees the possibility to revert to a previous phase, as long as the epidemiological situation in the host countries of the Commission sites worsens.

Although the sanitary situation has not yet fully stabilised, it has evolved in a very positive manner. The vaccination campaigns are progressing swiftly. Most Member States, including our host countries, have been easing restrictions. In Belgium, most restrictions will be lifted in July.

After having implemented an adapted Phase 1 since 9 June, the Commission is moving to an adapted Phase 2 on 1 July. Phase 2 gives further flexibility to all staff who want to start or continue having limited physical presence at the office, in order to reconnect with their colleagues, while fully respecting physical distancing and all other safety measures in place.

A maximum percentage of 30% presence applies to ensure the safety of all staff while the vaccination campaign is not yet completed.

2. SCOPE

These guidelines set out the principles common to all Commission departments during the period concerned. They apply to officials, temporary agents, and contract agents. They also apply *mutatis mutandis* to seconded national experts and, without prejudice of specific rules applicable to them, bluebook trainees.

These guidelines do not apply to staff working in EU Delegations, as they fall under the competence of the European External Action Service for such matters.

These guidelines do not apply directly to staff working in the Commission Representations and the JRC sites, except for the point 4.6.b below as relevant. Based on Commission Decision C(2006)1623 establishing a Harmonised Policy for Health and Safety at Work, for health and safety aspects, the Director-General of DG COMM is responsible for all Commission Representations and the Director-General of the JRC is responsible for all JRC sites.

¹ See <https://myintracomm.ec.europa.eu/coronavirus/Pages/summary-action-plan.aspx>

These guidelines do not apply to contractors (*intra muros* service providers, cleaning staff, security guards, staff working in the canteens/cafeterias, etc.). Specific provisions are communicated to them by the competent services.

3. BACKGROUND

Teleworking is a method of organising and carrying out work using information and communication technology that allows staff to perform their duties outside the workplace.

Given the force majeure situation, DG HR is empowered, on the basis of Article 4(5) of the Decision on telework, to request staff members to telework.

Likewise, under the Decision on Working Time, DG HR is competent to adopt detailed provisions and practical procedures to adjust or complement working time provisions.

4. APPLICABLE ARRANGEMENTS

The arrangements defined under the present Guidelines shall apply during the period concerned.

The present Guidelines supersede already existing structural teleworking agreements or already approved specific occasional teleworking days concluded on the basis of Commission Decision C(2015) 9151 on the implementation of telework in Commission Departments².

4.1. Working arrangements

a. General framework

As a general rule, **telework applies to all staff who can perform their tasks remotely.**

Line managers may require critical staff to come to the office where necessary in the interest of the service, except in cases listed under point b). Critical staff also have the possibility to come to the office on a voluntary basis.

Non-critical staff may also have limited physical presence at the office on a voluntary basis with the agreement of their line manager and in order to reconnect with their colleagues, while respecting all necessary safety measures and within the applicable maximum presence of staff.

As a general rule and within the limits provided in the present guidelines, staff are encouraged to come to the office once a week to reconnect with colleagues.

At all times, a maximum of 30% of staff may be present at the office at the same time. The monitoring of the level of presence at the office is done by each DG/Service.

² Specific occasional teleworking arrangements implemented for staff based Ispra prior to 16 March 2020 remain applicable until their normal expiry date. After that date, the teleworking arrangements defined in the present Guidelines shall apply.

Line managers will ensure a sufficient staff turnover in office so that staff who wish so can come to office on a regular basis.

b. Right to telework at all times for certain categories of staff

Even if performing **critical/essential tasks**, staff may not be required to come to the office, even where this would be needed in the interest of the service, in the following instances:

- if they have a condition that increases the risk of an adverse outcome of COVID-19³;
- if they have a mobility impairment (physical or visual);
- if they have children under 13 years or dependent children with a disability who are not able to attend school or go to kindergartens because these facilities are partially or totally closed due to the COVID-19 pandemic, or because they are subject to quarantine measures;
- in exceptional circumstances, based on an opinion of the Medical Service and provided that it is compatible with the interests of the service, if they live with a person who has a condition that increases the risk of adverse outcome of COVID-19. This provision does not apply, in principle, where the person concerned had the opportunity to complete the vaccination process according to the rules applicable to the national campaign (whether he or she decided to get vaccinated or not).

c. Cases in which the presence in the office may be required at all times

In very exceptional and well-defined circumstances, especially for tasks linked to the management of the corona virus crisis and for key services needing to ensure business continuity, **certain critical/essential staff** may be required to come to the office at all times. The decision to that effect is taken by their DG/Service.

All decisions already adopted in that respect by DG HR under the previously applicable guidelines continue to apply.

³ This includes the following conditions:

- a. pregnancy (regardless of gestational week);
- b. adults as of 60, as recommended by the inter-institutional medical board with due consideration that according to ECDC risk assessment the likelihood of hospitalisation, severe illness and death increases in persons over 65 years of age (<https://www.ecdc.europa.eu/en/publications-data/rapid-risk-assessment-coronavirus-disease-2019-covid-19-pandemic-eighth-update>);
- c. chronic cardiovascular disease (coronary heart disease, congestive heart failure, cardiomyopathy, stroke);
- d. chronic obstructive or restrictive lung disease, severe asthma, obstructive sleep apnoea;
- e. immunosuppressive conditions (with active malignancy, or receiving chemotherapy or long-term steroids or other immune-modifying treatment);
- f. hypertension or diabetes, when accompanied by complications (i.e. simple diabetes or hypertensions, well controlled under medication, are not included);
- g. chronic kidney or liver or hematologic or neuromuscular or autoimmune disease; infectious diseases: chronic hepatitis B, chronic hepatitis C that has not responded to treatment;
- h. people who are very obese, with a Body Mass Index (BMI) of 40 or higher, or significantly underweight (BMI < 18.5).

4.2. Self-quarantine measures

- a) Staff members falling into one of the below categories shall not come to the office and shall self-quarantine at home:
- Staff confirmed COVID-19 or presenting any symptoms compatible with COVID-19 (see [the list of symptoms](#)), including staff who were denied entry to Commission premises following a temperature check, must stay at home. The [usual rules on sick leave apply](#). Staff who are not on sick leave should telework, where compatible with the nature of their duties.
 - Staff who have been in close contact with a confirmed COVID-19 patient, as defined in the [Medical Protocol](#), or who is required by the national rules to undergo a test, until the result of such test. Telework applies, as a rule, for a duration that is in line with the rules applicable in the host Member State or as long as medically necessary.
 - Staff (even if asymptomatic) living with a confirmed COVID 19 person or a person (e.g. spouse, child, roommate...) with COVID-19 symptoms. Telework applies for the period required, based on medical advice. In the above-mentioned cases, staff has to follow the medical protocol.
- b) Staff who are required to quarantine after a private trip to a specific area, in line with the national rules applicable in the host Member State, have to telework for the period corresponding to the quarantine, unless the presence of the staff member is required for service needs.

If the nature of the duties is incompatible with teleworking, the staff member shall come to the office. However, if he/she is covered by one of the exceptions under point 4.1 (b), third paragraph and does not want to come to the office, he/she shall take annual leave until the end of the quarantine, unless placement on quarantine was unforeseeable by the staff member, in which case he/she shall be entitled to special leave.

4.3. Special leave

Staff referred to under 4.1 b) and under 4.2 a) whose tasks are not compatible with telework and who are not on sick leave will be granted special leave for the time they are not present in the office.

Special leave is also granted to staff members who are unable to perform their duties because they have to care for a dependent child with disability whose usual schooling/care arrangements are closed/unavailable. In principle, this applies to children for whom double child allowance has been granted. However, in duly justified circumstances, special leave may be granted to staff who have not been granted double child allowance for their child with disability.

4.4. Telework

a. Principles

Under these guidelines, no request for telework is needed in Sysper.

When teleworking, staff needs to be reachable. Staff who do not use Skype for Business have to transfer their office telephone line.

However, this does not mean that staff members should be permanently online during working hours. Staff may work offline, for example, when drafting a document or reading a file. The time spent will count as working hours.

b. Place of telework

Telework shall in principle be carried out at the place of employment and staff should, in principle, telework from home, i.e. their usual place of residence. They should be able to **reach their workplace in a reasonable time (within a couple of hours)** if their presence is required at the office due to an emergency or an unforeseen need of the service.

Teleworking from outside the place of employment is in principle forbidden, unless this is a neighbouring country in a location that is close to the place of employment.

By way of exception:

- Staff whose spouse, recognised partner and/or underage dependent child(ren) or adult dependent child(ren) with a disability reside permanently in another Member State may telework from there in order to be with their family.
- Staff who have been granted special leave for serious illness of a family member may be allowed to telework from the place of residence of the relative who needs their care, immediately after the end of the special leave.

These two exceptions require the agreement of the line manager, which can only be granted if compatible with the interest of the service. The exceptions only apply during travel restrictions linked to COVID-19 when entering/leaving the place of employment and/or the country where the staff member's spouse, underage dependent children and/or sick family member have their residence. The return to the place of employment is mandatory, as soon as travel restrictions are lifted.

- Staff may be authorised by their line manager to telework from outside the place of employment for a maximum of 10 working days until the end of the year 2021 (to be taken in whole or in parts, provision applicable since Easter), provided that the following conditions are met:
 - o it is compatible with the interests of the service and the staff's tasks can be performed remotely.
 - o it is combined with at least 5 days of annual leave.

This exception is without prejudice to national bans on non-essential travels applicable in the country of residence and/or in the country of destination of staff members. It is the responsibility of staff members to comply with any travel restrictions that may apply.

- In situations where the Commission or the national authority acknowledge that there is strong evidence that the national health system of the host country is not able to ensure proper health care and treatment of staff members and their families due to the COVID-19 outbreak, the Director-General of DG HR may

grant case-by-case derogations and/or generic derogations, especially for vulnerable staff, to allow telework from outside the place of employment.

- Staff who are unable to return to their place of employment due to travel restrictions imposed by the national authorities of the country of destination or of arrival should telework from this location to the extent possible and have the obligation to be equipped with the necessary equipment (laptop). They shall take annual leave if teleworking is not possible (except where such staff could not have possibly foreseen the imposition of a quarantine due to their stay in that specific area, e.g. unexpected change of risk assessment by national health authorities). Those staff members shall take all reasonable steps to return to their place of employment as soon as the national travel restrictions are lifted.

In general, the Commission counts on staff's individual sense of responsibility when deciding to travel. Staff should be well informed of and strictly abide by any instructions issued by the competent authorities of the countries of departure and arrival.

4.5. Time recording

a. Recording working hours

Identical rules on recording working hours apply during the entire period concerned, irrespective of telework or presence in the office.

In practical terms, this implies the following:

- Staff have to record their daily working hours in Sysper by selecting 'work at the workplace'.
- Work done outside the bandwidth⁴ is to be considered as work at the workplace, implying that it is considered as working time, unless the line manager objects.
- Under the present circumstances, which continue to qualify as *force majeure*, the limitation to 8 working hours for a teleworking day does not apply. A total of 10 working hours per day may be recorded, including for staff working part-time. Staff who had already been granted teleworking days under the normal teleworking regime may also register more than 8 and up to 10 working hours. However, this requires that they (i) withdraw the teleworking arrangements for the specific day(s) with more than 8 working hours and (ii) manually encode the hours actually performed as "work at the workplace". Staff with structural teleworking agreements should only withdraw the specific days they wish to manually encode and not request to 'withdraw' from the entire agreed arrangements.
- In the event of connectivity issues still arising during the telework shift, staff should conduct tasks that can be performed offline, which shall fully count as working time. If, due to connectivity issues, they have not worked a standard 8-hour working day, staff are exceptionally authorised to fill in their timesheet as if they had worked 8 hours.

⁴ The bandwidth is between 7:00 and 20:30 Monday to Friday.

b. Core time and caring for children

Core time, i.e. the period during which, as a general rule, staff must be present, remains from 9:30 to 12:00 and from 15:00 to 16:30 (16:00 on Wednesdays and Fridays)⁵. This also applies during telework.

In individual cases, the hierarchical superior may adjust core time at the request of a staff member, if compatible with the interest of the service. In doing so, the hierarchical superior shall take into consideration the current specific circumstances. Specific attention shall be given to the situation of staff with a disability.

For staff whose child(ren)'s school/*garderie*/kindergarten facilities are closed or whose children have to stay at home due to quarantine measures, and who thus need time during the day to home-school their child(ren)/or care for young child(ren), should inform their line managers. Line managers shall offer derogations to the core time to the extent needed for the staff member to care for his/her child(ren). The line manager and the staff should agree on the core tasks to be performed and the necessary availability during this period. Specific consideration will continue to be given to staff who need to care for a child with special needs/a disability.

c. Offsetting of excess working time and carry-over

While, in principle, any credit balance exceeding 20 hours at the end of the month is automatically reduced to 20 hours, and carry-over may only be used during the following month, maximum flexibility will be given to staff working many extra hours because of the COVID-19 crisis. Line managers shall authorise their credit balance to exceed 20 hours, and staff will be able to adjust the balance over a period of 6 months as of the notification of the end of the specific working arrangements due to the COVID-19 pandemic.

4.6. Home office equipment

In accordance with Article 1e(2) of the Staff Regulations, staff members shall be granted working conditions complying with appropriate health and safety standards.

This provision is further reflected in Article 9(1) of the Decision on telework, which states that teleworkers should be progressively provided with at least a laptop computer.

Along the same lines and given the situation of *force majeure* that required DG HR to impose mandatory telework for all staff over an extended period of time, DG HR will implement measures to enable teleworkers to work in conditions equivalent to those of an office, in line with its duty of care.

The home office equipment schemes described under a) and b) apply to officials, temporary agents, contract agents and SNEs. They do not apply to trainees and NEPTs, as they only work at the Commission for a short period of time, nor to service providers, as they are not covered by the scope of the present guidelines.

a. Scheme for the provision of office equipment in kind

⁵ With certain exceptions already implemented for certain sites or DGs/Services.

As of 1 June 2021, a home office equipment package will be offered in kind to teleworkers in Brussels and Luxembourg (whole package), and Grange (only IT equipment).

The equipment included in this package, as well as its practical modalities are determined by DG DIGIT for IT equipment, and by OIB/OIL for furniture.

Staff who have benefited from the reimbursement scheme as described in b) will not be eligible for a new ergonomic chair and/or screen as part of this office equipment package within 5 years as of the date of purchase.

Staff whose tasks cannot be performed via teleworking will not be eligible.

All necessary information will be communicated to staff.

b. Scheme for the reimbursement of home office equipment

In order to ensure a smooth transition between the temporary reimbursement scheme of anfor ergonomic chairs and a screenscreens and the permanent home equipment scheme, a temporary scheme will be kept in parallel.

The Commission will reimburse staff for costs incurred for home office equipment purchased from 9 March 2020 until 30 September 2021. The request for reimbursement shall be submitted at the latest on 30 October 2021.

This will cover the purchase of a computer screen and/or an office chair.

Staff shall be reimbursed on the basis of an invoice or proof of payment up to a maximum of 150 Euros for a computer screen and 200 Euros for an office chair. From the invoice or proof of payment it should be clear that the aforementioned type of equipment was purchased. This ceiling is established on the basis of the average price that the Commission spends for procuring similar equipment. All necessary information on the reimbursement procedure will be communicated to staff. Staff whose tasks cannot be performed via teleworking will not be eligible.

Staff shall sign a relevant declaration and sent it to the service that will handle the reimbursement requests. They will have to include the invoice or proof of payment. In this declaration, staff shall also confirm that they do not have at their disposal an office screen and/or office chair belonging to the Commission at home and that they commit themselves to not elling the reimbursed equipment, as its purpose is to support them during teleworking, also in the future.

Temporary or contract agents or seconded national experts (SNEs), who benefit from this reimbursement scheme, but leave the Commission before 5 years are completed from the time of the purchase of the equipment, there will be a proportionate reduction of the Commission's reimbursement at the end of their employment or secondment with the Commission. However, this reduction does not apply in case of invalidity, retirement or death.

TENTATIVE TABLE FOR A GRADUAL RETURN TO THE OFFICE

	PHASE 1 - adapted	PHASE 2 - adapted	PHASE 3 - adapted
Rules on working arrangements	<p>Teleworking as a rule with a maximum physical presence of staff of 20%.</p> <p>While teleworking remains the norm, each member of staff is welcome and encouraged to come to the office within the authorised limits.</p> <p>Line managers will ensure a sufficient staff turnover in office so that <u>colleagues who wish so can come to office on a regular basis.</u></p> <p>Staff who cannot carry out their tasks remotely come every day, unless vulnerable.</p>	<p>Teleworking as a rule with a maximum physical presence of staff of 30%.</p> <p>While teleworking remains the norm, staff members are encouraged to come to the office on a regular basis within authorised limits and on a voluntary basis. Line managers will ensure a sufficient staff turnover in office so that <u>colleagues who wish so can come to office on a regular basis.</u></p> <p>Staff who cannot carry out their tasks remotely come every day, unless vulnerable.</p>	<p>Wide-scale teleworking with regular presence at the office for all. In-person, hybrid and on-line meetings, depending on need.</p> <p><u>All staff should work in the office at least one day per week.</u> The exact percentage of office presence/teleworking will depend on service need, as agreed with line managers.</p>
Date	Starting 9 June	Starting 1 July	Starting beginning or mid-September (TBC)
Rationale	Increasing the ceiling and ensuring that all staff who want to come to office have an opportunity to do so safely, while maintaining teleworking as a rule.	Phasing in of flexible working (part in the office, part at home).	Phasing in of flexible working (part in the office, part at home).
Ceiling for office presence	20% of staff	30% of staff	50% of staff
Trigger	Host Member State's decision to ease restrictions (on teleworking, attendance at school, catering and social events) and allow regular physical presence at the office. Reduction in infections and hospitalisations.	Further easing of restrictions by the host member states. Teleworking no longer obligatory.	Significant improvement in the epidemiological situation in the host Member State (All staff offered at least a first dose of vaccine).
Stop clause (roll back to previous phase)	Host Member State imposes new restrictions; No improvement or re-increase in numbers of cases and hospitalisations; Cluster of cases in EC premises.	Idem	Idem
Safety measures	Mandatory mask wearing, physical distancing, fever cameras in building receptions, protocols for meeting rooms.	Idem	Safety measures adapted to the ECDC and national recommendations at the time.
Restauration	If authorised under the Host Member State's arrangements, one canteen in BERL and limited cafeterias (BERL+ 2-3 buildings) could re-open.	Idem	Progressive opening of more catering sites (according to level of presence).
Missions	Essential missions only.	Essential missions only.	Missions resume on a wider scale, in accordance with national safety rules, while still privileging videoconferencing.
Visitors	Essential visitors only.	Depending on national rules in Belgium, progressive reopening to visitors.	Idem
Meetings	Videoconference is the norm – in person meetings only if essential.	Depending on national rules in Belgium, progressive phasing in of in-person & hybrid meetings.	In-person & hybrid are possible, alongside on-line meetings.



EUROPEAN COMMISSION
DIRECTORATE-GENERAL
HUMAN RESOURCES AND SECURITY
Directorate HR.DDG.B : Talent Management & Diversity
Career Management & Mobility

Brussels, 13/10/2021
HR.DDG.B.4/GL

CERTIFICATE

It is hereby certified that Ms Chiao-Han YANG

Nationality : Taiwanese

is in unpaid professional training at the European Commission, in Brussels, in accordance with the Commission Decision laying down the rules applicable to national experts and national experts in professional training seconded to the Commission services.

EMPLOYER : Ministry of Finance (TAIPEI CITY 10341)

STATUS : Civil servant - Central state

PERIOD : seconded to the Commission from 01/10/2021 to 31/12/2021

Throughout the secondment as National Expert in Professional Training, the above-mentioned person remains in service paid by her employer and remains subject to the social security legislation applicable to the organisation that employs her and is responsible for expenses incurred abroad.

The above-mentioned person does not receive any subsistence allowance, family allowance or education allowance from the European Commission.

Guillaume LAPLATTE
Head of Unit





EUROPEAN COMMISSION
DIRECTORATE-GENERAL
HUMAN RESOURCES AND SECURITY
Directorate HR.DDG.B : Talent Management & Diversity
Career Management & Mobility

Brussels, 25/01/2022
HR.DDG.B.4/GL

CERTIFICATE

Issued to Ms YANG Chiao-Han
who was seconded to the European Commission
as an unpaid National Expert in Professional Training
during the period from 01/10/2021 to 31/12/2021.

Guillaume LAPLATTE
Head of Unit

