



European
Commission

EU Training Curriculum for Taxation (TaxComp^{eu})

Overview

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Reference Documents

Ref.	Title	Date
R01	1. The TaxComp ^{EU} Overview	09.2019
R02	2. TaxComp ^{EU} Competencies Dictionary	09.2019
R03	3.1 – 3.8 TaxComp ^{EU} Role Descriptions	09.2019

A. Introduction

The **TaxComp^{eu} Training Curriculum**, presented in detail in the current document, is part of the TaxComp^{eu} (EU Tax Competency Framework) developed by the European Commission Directorate-General for Taxation and Customs Union, in collaboration with national Tax Administrations. Its purpose is to support the Member States in their effort to modernise human resource (HR) processes and particularly to provide a baseline of consistent staff development in the EU using **state-of-the-art competency management techniques and tools**.

From an organisational or institutional perspective, the TaxComp^{eu} Training Curriculum is an outline of standard training content. Tax Administrations, along with other EU institutions such as universities, training academies and certifying bodies, can use this outline as a basis for developing effective, targeted Tax training programmes that will prepare Tax professionals for current and future sector challenges. Standardising national learning and development practices against the TaxComp^{eu} is the way to ensure that Taxation employees continue to deliver **world-leading tax services throughout the EU**.

Tax Administrations that are interested in developing their employees in an EU coordinated manner can use the TaxComp^{eu} Training Curriculum to identify the precise knowledge and skills that its workforce needs to build in order to improve in a specific competency. These knowledge and skill requirements are grouped per competency and are linked directly to distinct learning topics and learning outcomes.

The complete [TaxComp^{eu} toolbox](#) consists of the following elements:

	TaxCompEU toolbox components	Description
1.	TaxComp^{eu} Overview	Document describing the full functionality of the competency framework for EU Taxation.
2.	TaxComp^{eu} Competency Dictionary	PDF document containing detailed descriptions of the Core Values, and Professional, Operational and Management Competencies. Also provides Proficiency Levels descriptions.
3.	TaxComp^{eu} Role Descriptions	Eight documents containing scope and task descriptions per functional domain and hierarchical level, as well as a competency profile specific to each role: 3.1. TaxComp ^{eu} Role Descriptions – Tax Policy and Law 3.2. TaxComp ^{eu} Role Descriptions – Taxpayer Services 3.3. TaxComp ^{eu} Role Descriptions – Tax Collection 3.4. TaxComp ^{eu} Role Descriptions – Tax Audit 3.5. TaxComp ^{eu} Role Descriptions – Risk Management

		<p>3.6. TaxComp^{eu} Role Descriptions – Tax Fraud and Investigation</p> <p>3.7. TaxComp^{eu} Role Descriptions – Supportive Functions</p> <p>3.8. TaxComp^{eu} Role Descriptions – Cross Functional</p>
4.	TaxComp^{eu} Role Mapping Matrix	Excel file containing common Tax roles in an EU Tax Administration, including role descriptions, high-level tasks per role and a competency profile specific for each role and TaxComp^{eu} Mapping Tool (Excel file to develop role profiles tailored to national Administration needs).
5.	The TaxComp^{eu} Training Curriculum	<p>Four documents containing:</p> <p>5.1. TaxComp^{eu} Overview (present document)</p> <p>5.2. TaxComp^{eu} Training Curriculum for Professional Competencies</p> <p>5.3. TaxComp^{eu} Training Curriculum for Operational Competencies</p> <p>5.4. TaxComp^{eu} Training Curriculum for Management Competencies</p>
6.	TaxComp^{eu} Communication support	<p>6.1. TaxComp^{eu} Communication Messages – PDF document containing major communication arguments towards leadership, HR departments and executives, Tax Administration employees and other general audiences, to help support TaxComp^{eu} Implementation initiatives.</p> <p>6.2. TaxComp^{eu} Europa webpage – containing all relevant TaxComp^{eu} information https://ec.europa.eu/taxation_customs/tax-cfw-interactive-brochure.</p> <p>6.3. Developing the EU Competency Framework for Tax Infographic and TaxComp^{eu} Launch Infographic.</p>
7	TaxComp^{eu} Implementation support initiatives	To be announced.

The present document introduces in detail **5. The TaxComp^{eu} Training Curriculum**. For more information and a better understanding of the TaxComp^{eu} context, it is recommended that it is read along with *Reference Document R01: [1. TaxComp^{eu} Overview](#)*.

B. The TaxComp^{eu} Training Curriculum – Overview

1. What is the TaxComp^{eu} Training Curriculum?

The TaxComp^{eu} Training Curriculum is the training blueprint against which Tax administrations can compare national learning and development plans to develop effective, focused training programmes. Moreover, the three curricula components (Operational Competencies Curriculum, Professional Competencies Curriculum, Management Competencies Curriculum) represent a comprehensive library of learning topics and outcomes for each of the TaxComp^{eu} competencies. Tax administrations are invited to consult the curricula in order to design, enrich and tailor national training plans. The curricula are developed in a way that they can be easily linked to the *Reference Document R03: 3.1-3.8 TaxComp^{eu} Role Descriptions* and Competency Profiles of all possible roles performed within the EU Tax Administrations.

As with the equivalent CustComp^{eu}, the TaxComp^{eu} Training Curriculum incorporates Bloom's taxonomy model¹ that is widely used to classify educational learning objectives into levels of complexity and specificity, as well as clarify proficiency level distinctions. Bloom's taxonomy model provides a methodologically valid and reliable tool to standardise the Curriculum. Moreover, the Curriculum was co-created with the help and support of a highly efficient expert project group of Member State representatives. It incorporates national Tax training practices and experience in the application of competency-based human resources and learning and development methodologies.

2. Components of the TaxComp^{eu} Training Curriculum

The TaxComp^{eu} Training Curriculum is further divided into the following three curricula components:

- **Training Curriculum Professional Competencies** – Details the TaxComp^{eu} Professional Competencies. The Curriculum provides an extended, per-competency description of the training topics and outcomes linked to the competency.
- **Training Curriculum Operational Competencies** – Details the TaxComp^{eu} Operational Competencies. The Curriculum provides an extended, per-competency description of the training topics and outcomes linked to the competency and should be best read together with the equivalent section of the TaxComp^{eu} Competency Dictionary.
- **Training Curriculum Management Competencies** – Details the TaxComp^{eu} Management Competencies. The Curriculum provides an extended, per-competency description of the training topics and outcomes linked to the competency and should be best read together with the equivalent section of the TaxComp^{eu} Competency Dictionary.

¹ Bloom's taxonomy is a set of three hierarchical models used to classify educational learning objectives into levels of complexity and specificity. The lists cover the learning objectives in cognitive, affective and sensory domains. The cognitive domain list has been the primary focus of most traditional education and is frequently used to structure curriculum learning objectives, assessments and activities. The cognitive domain is broken down into the following six levels of objectives: Remember, Understand, Apply, Analyse, Evaluate and Create (Armstrong Patricia, 2010).

- **Decision Tree** – PDF file serves as a tool for the Tax Administrations using the TaxComp^{eu} Training Curriculum and the TaxComp^{eu} to assess the current proficiency levels of its employees for a specific competency (figure 1).

TaxComp^{EU} Training Curriculum

Proficiency level description - Decision tree

This decision tree is an assessment tool that provides a logical sequence of yes/no answer questions that ultimately lead to an understanding of the proficiency level a person currently possesses in the specific competency area.

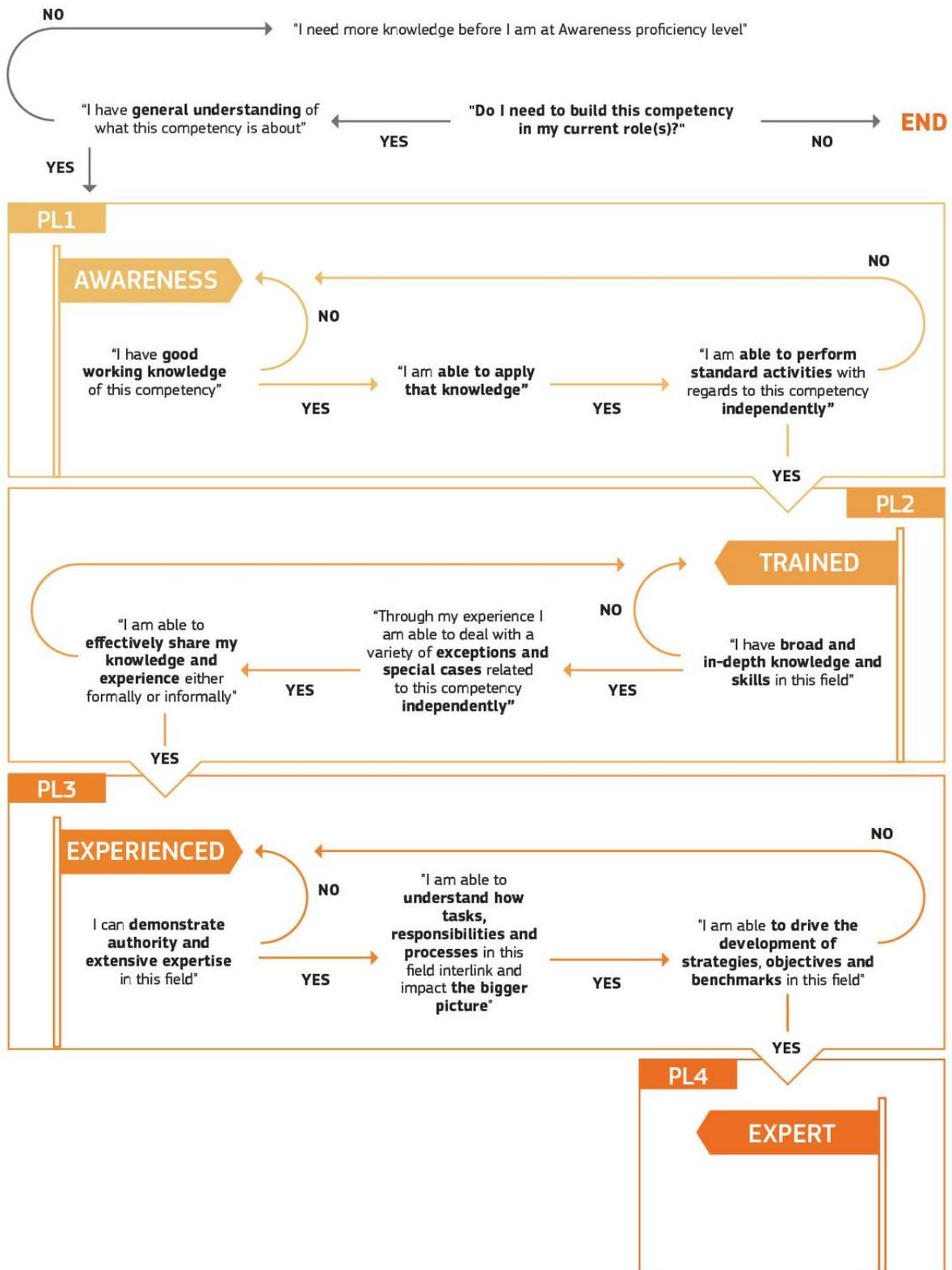


Figure 1 - Decision Tree

All three curricula should be best read along with the equivalent section of the reference document R02: [2. TaxComp^{eu} Competencies Dictionary](#) for a better understanding of their context.

3. Structure of the TaxComp^{eu} Training Curriculum

As shown in figure 2, each TaxComp^{eu} competency is further broken down into the following sections:

- **Competency:** gives the title of the competency.
- **Scope:** gives a short overview of the areas the competency covers.
- **Learning topics:** provides a comprehensive list of the subject areas and topics that should be covered in a training module for this competency.
- **Proficiency levels:** provides a description of the 4 proficiency levels (PL1 Awareness – PL4 Expert).
- **Learning outcomes:** provides the expected knowledge and skills that learners should be able to understand and apply at an appropriate level at the end of the training. The analysis of learning outcomes happens both at the level of training topics and proficiency levels.

16. Taxation of New Emerging Businesses and Digital Economy

Competency	Scope	Learning topics	Proficiency levels	Learning outcomes
Taxation of New Emerging Businesses and Digital Economy	Refers to understanding future economic trends and the hybrid market model of peer-to-peer exchange (e.g. car sharing, short term lets) that is often facilitated by community-based online services. Also refers to understanding the rules relating to both the corporate taxation of significant digital presence and the digital service tax (DST) in revenues resulting from the provision of certain digital services.	<ul style="list-style-type: none"> a. International norms and regulations b. Digital economy challenges for Taxation c. Taxation in the digital economy 	PL 1 - Awareness The person demonstrates general awareness and basic knowledge of concepts, principles and processes in the following areas: <ul style="list-style-type: none"> • The relevant partners related to Taxation of New Emerging Businesses and Digital Economy; • Principles of Taxation in new emerging businesses, in relation to standard Tax processes; • Future economic trends (e.g. sharing economy, digital economy); • Business models in a digital economy; • The various options of taxing a digital economy. 	
			PL 2 - Trained This proficiency level builds further on learning topics and learning outcomes already established up to PL 1. <ul style="list-style-type: none"> • a. International norms and regulations <ul style="list-style-type: none"> • Identify practical and reasonable ways of applying internationally accepted taxation norms to e-commerce; • Acquire knowledge and apply where appropriate (e.g. EU directives, DST, etc); • Align with OECD initiatives (i.e. a new "add-on" tax). • b. Digital economy challenges for Taxation <ul style="list-style-type: none"> • Demonstrate knowledge on the origins of the current Corporate Income Tax (CIT) structure as well as its fundamental weaknesses; • Understand current limitations of Tax Legislation in the area of digital economy; • Understand the level playing field between collaborative and traditional economies and the different options for the taxation of business income; • Understands the regulatory challenges across a variety of platforms; • Decrypts tax-related competition between collaborative and traditional economies. • c. Taxation in the digital economy <ul style="list-style-type: none"> • Understand the tax challenges posed by digitalisation of the economy; • Understand e-commerce operations; • Apply legal competence to collecting tax from various platforms; • Implement both the DST and the taxation of online business (e.g. a taxable nexus for digital business operating at national and EU level with limited or no physical presence); • Understand and apply knowledge on online advertising services and intermediation services; • Understand the rules and regulations concerning the sale of user data. 	
			PL 3 - Experienced This proficiency level builds further on learning topics and <ul style="list-style-type: none"> • The person has built significant experience in the area of Taxation of New Emerging Businesses and Digital Economy and is able to: <ul style="list-style-type: none"> • Determine and validate the tax value created by the 'sharing', 'gig' or 'peer-to-peer' economy; • Understand the complexity of the problem to fairly tax the digital economy and work towards ensuring fair taxation for all digital economy opportunities; 	

Figure 2 - Example of the TaxComp^{eu} Training Curriculum

4. How is the TaxComp^{eu} Training Curriculum linked to the TaxComp^{eu}?

The **TaxComp^{eu}** lists all professional, operational and management competencies that are essential for the work that a Tax Administration performs as a whole. It consists of role descriptions for every designated Tax role, together with a distinct Competency Profile (list of associated competencies together with proficiency levels) for that role.

The **TaxComp^{eu} Training Curriculum** becomes applicable when training providers want to develop Tax specific training programmes. This works in the following way:

1. Training providers develop Tax training programmes for a specific target group;
2. This target group consists of professionals who fulfil Tax roles as identified in the Role Descriptions;
3. Each of these Role Descriptions has a specific set of knowledge and skill requirements (i.e. the required Competency Profile for that role);

The training content can then be obtained from the TaxComp^{eu} Training Curriculum as the Learning Topics and Learning Outcomes are documented per competency in this document.

5. Who is the TaxComp^{eu} Training Curriculum intended for?

The primary intended target groups of the TaxComp^{eu} Training Curriculum are training developers and training providers. They can use the TaxComp^{eu} Training Curriculum as a basis to develop and/or update the content of their specific Tax training programmes.

A secondary target group are people seeking development. The TaxComp^{eu} Training Curriculum provides a means to identify the knowledge and skill areas they should pursue in order to further develop in a specific competency. Competency profiles provide clarity and transparency regarding the available career paths within the administration, as well as the competency requirements related to each role. In this way, the TaxComp^{eu} provides employees with both the “what” and the “how” of achieving career progression.

6. How does the TaxComp^{eu} Training Curriculum bring value?

Competency profiles are the backbone of designing focused trainings for competency enhancement. Combined with role descriptions, they can also be used as a benchmark to create, compare and improve training programmes. Such programmes can target groups of employees with similar competency profiles and can be organised at both national and EU levels, achieving greater cost efficiency. Overall, incorporating the TaxComp^{eu} into training practices can produce the following multilevel benefits:

1. **Individual** – Increased personal growth through high-quality training programmes that are aligned with the TaxComp^{eu} Training Curriculum.
2. **Organisation** – Improved organisational performance through high-quality training and development initiatives that are in line with the TaxComp^{eu} Training Curriculum.
3. **Training provider** – Value delivered through improved alignment of Tax training offered today at both national and EU levels, and the TaxComp^{eu} Curriculum suggestions. Moreover, increased student/trainee interest in modern, relevant and attractive training offers.
4. **Europe** – Increased and more consistent performance in the field of Taxation.

By incorporating the TaxComp^{eu} Training Curriculum within their training practices, Administrations will be able to:

- clarify performance expectations;
- examine individual/administrational performance;
- align skills and training programmes;

- develop common EU training material;
- leverage common training and development;
- develop role and job profiles;
- specialise in Tax;
- adapt workforce to changing market conditions;
- lead to efficient end-to-end processes;
- lower investment;
- raise standards.

7. Recommendations on the use of the TaxComp^{eu} Training Curriculum

Learning Topics and Outcomes

The TaxComp^{eu} Training Curriculum serves as a tool to realise the value of the TaxComp^{eu} for the Tax profession's training and development domain. As such, during its development, special emphasis was placed on making sure it incorporated a wide variety of content, perspectives, new trends, skills and knowledge in every competency area. The aim was to deliver an EU training tool that is as comprehensive as possible so that it becomes the blueprint for the development of national training programmes and addresses varying national training needs.

This comprehensiveness does not imply that each training module designed nationally should include every aspect of the curriculum suggestions for it to be rendered valid, targeted and efficient. On the contrary, the wealth of content within the curriculum aims to provide national training teams with topics, levels and outcomes suggestions from which to select and design trainings that best cater to their current needs.

Proficiency Levels

For a better understanding of how proficiency levels apply to the varying nature of competencies, reference document R02: [2. TaxComp^{eu} Competencies Dictionary](#) includes a separate definition of how proficiency levels apply differently to Professional, Operational and Management competencies. It is highly recommended that the different components of the TaxComp^{eu} Curriculum (Professional, Operational and Management Curricula) are always reviewed in light of these definitions.

Learning Methods

The TaxComp^{eu} Training Curriculum is intended to be a flexible tool and does not mandate the use of any particular learning method for addressing a training level. Although some training methods are more suitable for certain training levels (e.g. introductory seminars and workshops are typical ways of acquiring a basic awareness level, while for a higher proficiency level the learning method will rather be peer learning, exchange of good practices and specialised seminars), it is up to TaxComp^{eu} Training Curriculum users to define and decide which training and learning methods are best suited to the training programme they are developing.

