

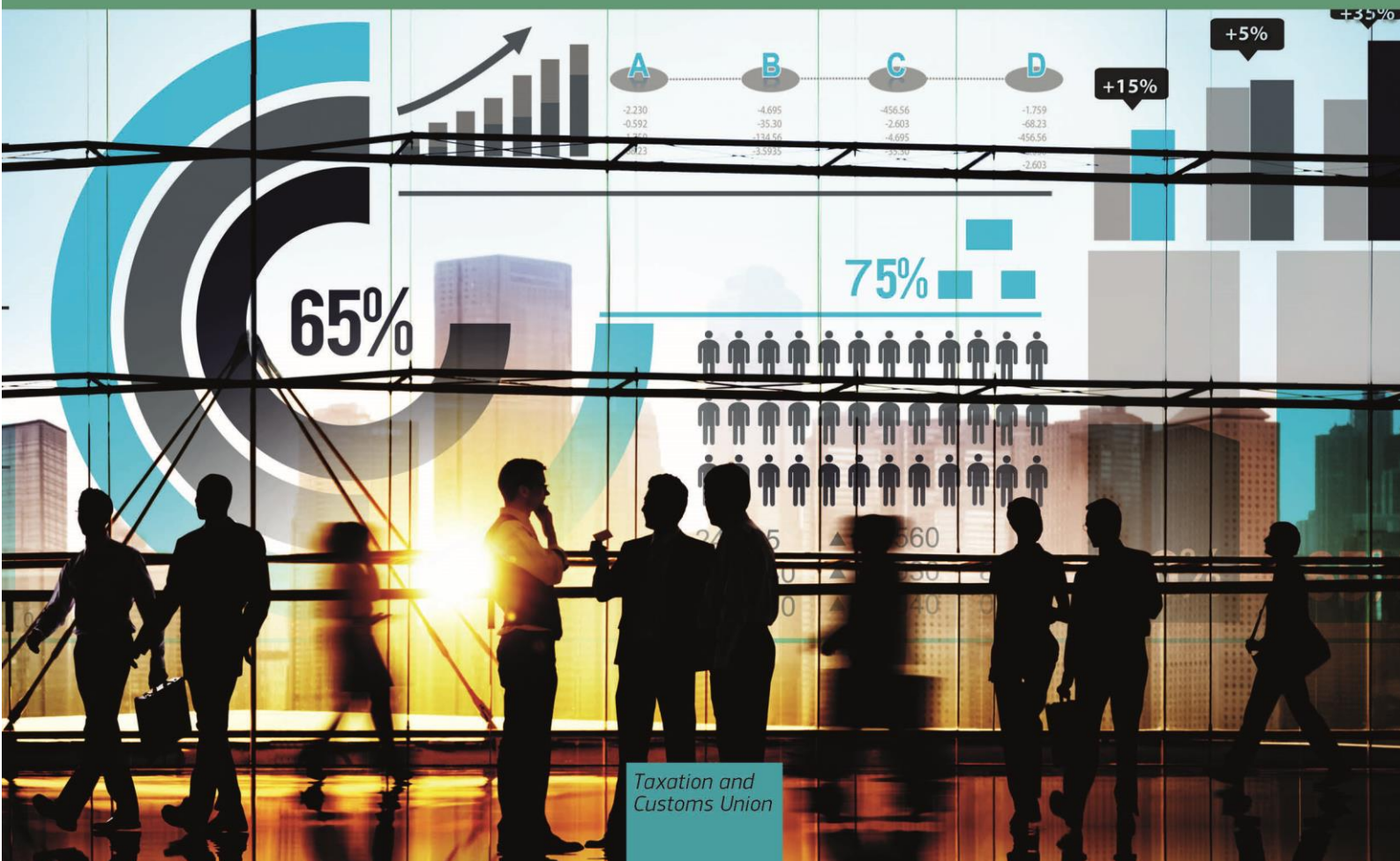


European  
Commission

# TaxComp<sup>eu</sup>

## EU Tax Competency Framework

*Role Descriptions –  
Tax Fraud and  
Investigation*



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EUROPEAN COMMISSION

# EU Tax Competency Framework

Role Descriptions – Tax Fraud and Investigation

DIRECTORATE-GENERAL FOR TAXATION AND CUSTOMS UNION

## **TAX FRAUD AND INVESTIGATION**

### **Scope**

**Tax Fraud and Investigation** is responsible for conducting in-depth investigations regarding the deliberate evasion of tax and deliberate submission of false statements or fake documents, **covering the full suite of direct and indirect taxation** (Income tax, Corporate tax, Capital gain tax, VAT, Excise duty, etc.). It encompasses a wide variety of tax-related investigations, including money laundering, corruption, terrorist financing and other financial crimes such as suspicious tax avoidance that threaten the strategic, political and economic interests of jurisdictions. This department's investigations span a broad spectrum of individuals and economic operators, from large businesses to self-employed individuals and wage-earning taxpayers. Anti-fraud units of the Tax Administration are structured and organised in a way that enables them to proactively identify, detect, investigate and prosecute fraud. The department's main purpose is to influence taxpayer compliance with the Internal Revenue Code and other legal acts by combating major tax fraud cases. Tax fraud investigation is conducted on three levels to identify areas of non-compliance in legal source, illegal source and financial tax crimes:

- **Random:** From time to time, random businesses are investigated. Usually, these are companies where fraud is easily achievable, such as cash-related businesses (restaurants, taxi firms, takeaways, etc.). Economic operators performing cross-country VAT transactions are investigated for VAT.
- **Aspect:** Investigations carried out when an area of a company's tax affairs raises a red flag, as in cross-country VAT transactions, for instance.
- **Full:** A full investigation is conducted in cases presenting significant risk. This investigation includes a detailed records review, including the personal financial records of directors or company owners.

***Depending on national legislation and organisational design, the main department responsibilities include some, most or all of the following:***

- working with an integrated and comprehensive tax fraud prevention strategy which covers all issues, from ensuring that legislation is sufficiently transparent and effective to promoting a culture of taxpayer compliance;
- detecting and preventing tax and financial crime (e.g. deliberate underreporting or omitting of tax, overstatement of deduction amounts, keeping two sets of books or types of cash registers, submitting false statements, the use or production of false invoices, claiming personal expenses as business expenses, hiding or illegally transferring assets or income, organised cross-country fraud including VAT-deduction (carousel fraud) using fake companies for committing social fraud or as a vehicle for profit shifting) with focus on enforcement, securing tax claims and safeguarding of public revenue;
- using strong and effective national and international cooperation and liaison measures with other agencies, institutions or Tax Administrations engaged in fighting tax fraud (e.g. financial police, banks, prosecution services, judicial authorities, international collaboration initiatives such as the Multilateral Control MLC);
- fighting against tax evasion/avoidance with regard to VAT and excise duties, personal and corporation taxation, housing, environmental taxation and others;
- tackling evasion/avoidance in any new emerging business, especially in the digital economy;

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- conducting financial investigations, assessing principles of evidence and using direct and indirect methods of proof;
- contributing to the fight against money laundering and tracing the illegal movement of money;
- deploying anti-corruption measures and mechanisms;
- recovering the proceeds of crime;
- fighting against tax havens, offshore financial centres, secrecy jurisdictions or non-cooperative jurisdictions concerning personal (PIT) and corporate income tax (CIT);
- internal exchange of experience as well as collaboration on national and international level with other stakeholders within the scope of the domain.

Roles covered within the **Tax Fraud and Investigation** functional domain:

<b>Management Roles:</b>	<b>Expert Roles:</b>	<b>Operational Roles:</b>
Senior Manager	Senior Expert	Senior Tax Officer
Middle Manager	Expert	Tax Officer
Line Manager		Tax Officer Trainee

## TaxComp<sup>eu</sup> - Role Descriptions: Tax Fraud and Investigation

TaxComp <sup>eu</sup> Role Description - Senior Manager in Tax Fraud and Investigation	
<b>Section 1: Organisational Information</b>	
<b>Role Title:</b>	Senior Manager in Tax Fraud and Investigation
<b>Level:</b>	Senior Manager
<b>Functional Domain:</b>	Tax Fraud and Investigation
<b>Section 2: Scope of the Role</b>	
<p>A Senior Management role typically leads a part of the organisation in line with the policies and strategies as set out and approved of by the strategic management. The role requires that the person holding it will focus on guaranteeing the overall coordination, cooperation and performance of his/her part of the organisation.</p> <p>Compared to middle management, there is relatively less focus on operational planning, coordination and team management. There is relatively more focus on maintaining a dashboard of the performance of the different sections of the part of the organisation he/she is managing. The role is also responsible for adjusting/refining actions to improve performance, as well as contributing to the development of the strategic objectives of the organisation.</p>	
<b>Section 3: Responsibilities within the scope of the domain</b>	
<p><b><i>Depending on national legislation and organisational design, the main department responsibilities include some, most or all of the following:</i></b></p> <ul style="list-style-type: none"> <li>• working with an integrated and comprehensive tax fraud prevention strategy which covers all issues, from ensuring that legislation is sufficiently transparent and effective to promoting a culture of taxpayer compliance;</li> <li>• detecting and preventing tax and financial crime (e.g. deliberate underreporting or omitting of tax, overstatement of deduction amounts, keeping two sets of books or types of cash registers, submitting false statements, the use or production of false invoices, claiming personal expenses as business expenses, hiding or illegally transferring assets or income, organised cross-country fraud including VAT-deduction (carousel fraud), using fake companies for committing social fraud or as a vehicle for profit shifting) with focus on enforcement, securing tax claims and safeguarding of public revenue;</li> <li>• using strong and effective national and international cooperation and liaison measures with other agencies, institutions or Tax Administrations engaged in fighting tax fraud (e.g. financial police, banks, prosecution services, judicial authorities, international collaboration initiatives such as the Multilateral Control MLC);</li> <li>• fighting against tax evasion/avoidance with regard to VAT and excise duties, personal and corporation taxation, housing, environmental taxation and others;</li> <li>• tackling evasion/avoidance in any new emerging business, especially in the digital economy;</li> <li>• conducting financial investigations, assessing principles of evidence and using direct and indirect methods of proof;</li> <li>• contributing to the fight against money laundering and tracing the illegal movement of money;</li> <li>• deploying anti-corruption measures and mechanisms;</li> <li>• recovering the proceeds of crime;</li> <li>• fighting against tax havens, offshore financial centres, secrecy jurisdictions or non-cooperative jurisdictions concerning personal (PIT) and corporate income tax (CIT);</li> <li>• internal exchange of experience as well as collaboration on national and international level with other stakeholders within the scope of the domain.</li> </ul>	
<b>Section 4: Role responsibilities within the scope of the domain</b>	
<p><i>The main responsibilities of a Senior Manager role within Tax Fraud and Investigation are focused on <b>guaranteeing the overall coordination, cooperation and performance of the department</b> based on the Tax Core Values which are Strong Ethics and High Integrity, Data Security Focus, Customer Service Orientation, Operational Excellence, Public Service Commitment, Continual Learning and Professional Development, Spirit of European Collaboration.</i></p> <p><b><i>In the context of the above-mentioned functional domain duties (Section 3), a person operating in this role is responsible for fulfilling the following requirements:</i></b></p> <ol style="list-style-type: none"> <li>1. Translating the strategic guidelines and objectives received from strategic management into tactical guidelines and objectives specific for his/her department or tax region. He/she is responsible for clearly communicating these measures and objectives to his/her Middle Manager(s) and ensuring effective two-way communication with lower levels to capture feedback.</li> <li>2. Maximising compliance by managing the activities in line with the overall department's approach.</li> <li>3. Ensuring and following up periodically on overall performance and tracking progress to meet strategic objectives.</li> <li>4. Reporting performance and progress to his or her Senior Manager, who will usually be at the strategic management level.</li> <li>5. Ensuring ongoing professional development for his/her team(s).</li> </ol>	

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6. Ensuring that team members operate and communicate with appropriate political and socioeconomic awareness and sensitivity.
7. Capturing ideas and suggestions for potential process improvements to increase operational efficiency, evaluating the suggestions and implementing the best process improvements.
8. Acting as the reference point for complex / innovative cases within his/her area of expertise.
9. Ensuring effective cooperation and communication with other departments and proactively interacting with the key stakeholders of each department.
10. Potentially assisting in the development of national strategies where relevant to his/her department.
11. Building a network with other tax managers and employees within the EU Member States Tax Administrations, assisting and participating in international tax fora and related project groups.

### Section 5: Role Specific Competency Profile

Professional Competencies		Proficiency Level	Operational Competencies		Proficiency Level	Management Competencies		Proficiency Level
PC1	Drive for Results	4	OC1	Tax Business Understanding	3	MC1	Act as a Role Model	4
PC3	Oral and Written Communication	3	OC2	Tax Legislation	2	MC2	People Management	3
PC4	Decision Making	4	OC4	Tax Audit	2	MC3	Conflict Management	3
PC5	Problem Solving	3	OC7	Tax Enforcement	1	MC4	Negotiating	4
PC6	Analytical Thinking	3	OC8	Tax Fraud and Investigation	2	MC6	Communication Management	4
PC11	Technological Ability	2	OC9	Exchange of Information	1	MC7	Change Management	4
PC13	Data Protection	2	OC10	International Tax Affairs	1	MC8	Managerial Courage	4
PC17	Dealing with Operational Risk	2	OC11	Risk Management and Analysis	1	MC9	Emerging Tax Trends	2
PC18	Professional Networking	2	OC12	Operational and Advanced Tax Relevant Data Analytics	1	MC10	Strategy Design	4
PC20	Intercultural Relations	2				MC11	Political Awareness	4
PC21	English as a Foreign Language	2	OC13	Taxpayer Identification and Registration	1	MC12	Mentoring / Coaching	2
						MC14	Visionary Leadership	4
			OC16	Taxation of New Emerging Businesses and Digital Economy	1	MC15	Strategic Agility	4
						MC16	Innovation	3
						MC17	Entrepreneurship	2

## TaxComp<sup>eu</sup> - Role Descriptions: Tax Fraud and Investigation

TaxComp <sup>eu</sup> Role Description - Middle Manager in Tax Fraud and Investigation	
<b>Section 1: Organisational Information</b>	
<b>Role Title:</b>	Middle Manager in Tax Fraud and Investigation
<b>Level:</b>	Middle Manager
<b>Functional Domain:</b>	Tax Fraud and Investigation
<b>Section 2: Scope of the Role</b>	
<p>A Middle Management role typically leads and steers multiple teams. Often, but not necessarily, there is an intermediate management layer that manages each separate team (Line Management). In some cases, a Middle Manager is the link between the Senior Management and the Line Management.</p>	
<b>Section 3: Responsibilities within the scope of the domain</b>	
<p><b>Depending on national legislation and organisational design, the main department responsibilities include some, most or all of the following:</b></p> <ul style="list-style-type: none"> <li>• working with an integrated and comprehensive tax fraud prevention strategy which covers all issues, from ensuring that legislation is sufficiently transparent and effective to promoting a culture of taxpayer compliance;</li> <li>• detecting and preventing tax and financial crime (e.g. deliberate underreporting or omitting of tax, overstatement of deduction amounts, keeping two sets of books or types of cash registers, submitting false statements, the use or production of false invoices, claiming personal expenses as business expenses, hiding or illegally transferring assets or income, organised cross-country fraud including VAT-deduction (carousel fraud), using fake companies for committing social fraud or as a vehicle for profit shifting) with focus on enforcement, securing tax claims and safeguarding of public revenue;</li> <li>• using strong and effective national and international cooperation and liaison measures with other agencies, institutions or Tax Administrations engaged in fighting tax fraud (e.g. financial police, banks, prosecution services, judicial authorities, international collaboration initiatives such as the Multilateral Control MLC);</li> <li>• fighting against tax evasion/avoidance with regard to VAT and excise duties, personal and corporation taxation, housing, environmental taxation and others;</li> <li>• tackling evasion/avoidance in any new emerging business, especially in the digital economy;</li> <li>• conducting financial investigations, assessing principles of evidence and using direct and indirect methods of proof;</li> <li>• contributing to the fight against money laundering and tracing the illegal movement of money;</li> <li>• deploying anti-corruption measures and mechanisms;</li> <li>• recovering the proceeds of crime;</li> <li>• fighting against tax havens, offshore financial centres, secrecy jurisdictions or non-cooperative jurisdictions concerning personal (PIT) and corporate income tax (CIT);</li> <li>• internal exchange of experience as well as collaboration on national and international level with other stakeholders within the scope of the domain.</li> </ul>	
<b>Section 4: Role responsibilities within the scope of the domain</b>	
<p><i>The main responsibilities of a Middle Manager role within Tax Fraud and Investigation are focused on <b>guaranteeing the overall coordination, cooperation and performance of the department and ensuring a high level follow up of the operational performance</b> by acting as the link between the Strategic/Senior Management and the Line Management with his/her operational teams based on the Tax Core Values which are Strong Ethics and High Integrity, Data Security Focus, Customer Service Orientation, Operational Excellence, Public Service Commitment, Continual Learning and Professional Development, Spirit of European Collaboration.</i></p> <p><b>In the context of the above-mentioned functional domain duties (Section 3), a person operating in this role is responsible for fulfilling the following requirements:</b></p> <ol style="list-style-type: none"> <li>1. Translating the tactical guidelines and objectives received from his/her Senior Manager into more tangible operational objectives and measures. He/she is responsible for clearly communicating these measures and objectives to his/her Line Manager(s) leading the operational team(s) and ensuring effective two-way communication with lower levels to capture their feedback.</li> <li>2. Maximising compliance by managing the activities in line with the overall department's approach.</li> <li>3. Ensuring and following up periodically on overall performance and tracking progress to meet strategic objectives.</li> <li>4. Reporting performance and progress to his/her Senior Manager (e.g. the Regional Director and National Office).</li> <li>5. Ensuring the development of strong operational knowledge for his/her team(s).</li> <li>6. Providing support and mentoring to team members regarding their professional development by setting clear performance goals and measures on how to achieve them.</li> <li>7. Ensuring that team members operate and communicate with appropriate political and socioeconomic awareness and sensitivity.</li> <li>8. Capturing ideas and suggestions for potential process improvements to increase operational efficiency, evaluating the suggestions and</li> </ol>	



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implementing the best process improvements.  
 9. Acting as the reference point for complex / innovative cases within his/her area of expertise.  
 10. Ensuring effective cooperation and communication with other departments and proactively interacting with key stakeholders.  
 11. Building a network with other tax managers and employees within the EU and participating in international project groups and tax fora.

### Section 5: Role Specific Competency Profile

Professional Competencies	Proficiency Level	Operational Competencies	Proficiency Level	Management Competencies	Proficiency Level
PC1 Drive for Results	4	OC1 Tax Business Understanding	3	MC1 Act as a Role Model	4
PC3 Oral and Written Communication	3	OC2 Tax Legislation	3	MC2 People Management	4
PC4 Decision Making	4	OC4 Tax Audit	3	MC3 Conflict Management	3
PC5 Problem Solving	3	OC7 Tax Enforcement	2	MC4 Negotiating	4
PC6 Analytical Thinking	3	OC8 Tax Fraud and Investigation	3	MC5 Project Management	2
PC11 Technological Ability	2	OC9 Exchange of Information	2	MC6 Communication Management	4
PC13 Data Protection	2	OC10 International Tax Affairs	2	MC7 Change Management	3
PC17 Dealing with Operational Risk	2	OC11 Risk Management and Analysis	2	MC8 Managerial Courage	3
PC18 Professional Networking	2	OC12 Operational and Advanced Tax Relevant Data Analytics	2	MC9 Emerging Tax Trends	2
PC20 Intercultural Relations	2			MC10 Strategy Design	3
PC21 English as a Foreign Language	2	OC13 Taxpayer Identification and Registration	2	MC11 Political Awareness	3
		OC16 Taxation of New Emerging Businesses and Digital Economy	2	MC12 Mentoring / Coaching	3
				MC13 Process Management	2
				MC14 Visionary Leadership	3
				MC15 Strategic Agility	3
				MC16 Innovation	2
				MC17 Entrepreneurship	3

## TaxComp<sup>eu</sup> - Role Descriptions: Tax Fraud and Investigation

TaxComp <sup>eu</sup> Role Description - Line Manager in Tax Fraud and Investigation	
<b>Section 1: Organisational Information</b>	
<b>Role Title:</b>	Line Manager in Tax Fraud and Investigation
<b>Level:</b>	Line Manager
<b>Functional Domain:</b>	Tax Fraud and Investigation
<b>Section 2: Scope of the Role</b>	
A Line Management role typically leads (an) operational team(s). The team members do not fulfil an official management role themselves. A Line Manager is the link between Middle Management and the Tax Officers of his/her team(s).	
<b>Section 3: Responsibilities within the scope of the domain</b>	
<p><b><i>Depending on national legislation and organisational design, the main department responsibilities include some, most or all of the following:</i></b></p> <ul style="list-style-type: none"> <li>• working with an integrated and comprehensive tax fraud prevention strategy which covers all issues, from ensuring that legislation is sufficiently transparent and effective to promoting a culture of taxpayer compliance;</li> <li>• detecting and preventing tax and financial crime (e.g. deliberate underreporting or omitting of tax, overstatement of deduction amounts, keeping two sets of books or types of cash registers, submitting false statements, the use or production of false invoices, claiming personal expenses as business expenses, hiding or illegally transferring assets or income, organised cross-country fraud including VAT-deduction (carousel fraud), using fake companies for committing social fraud or as a vehicle for profit shifting) with focus on enforcement, securing tax claims and safeguarding of public revenue;</li> <li>• using strong and effective national and international cooperation and liaison measures with other agencies, institutions or Tax Administrations engaged in fighting tax fraud (e.g. financial police, banks, prosecution services, judicial authorities, international collaboration initiatives such as the Multilateral Control MLC);</li> <li>• fighting against tax evasion/avoidance with regard to VAT and excise duties, personal and corporation taxation, housing, environmental taxation and others;</li> <li>• tackling evasion/avoidance in any new emerging business, especially in the digital economy;</li> <li>• conducting financial investigations, assessing principles of evidence and using direct and indirect methods of proof;</li> <li>• contributing to the fight against money laundering and tracing the illegal movement of money;</li> <li>• deploying anti-corruption measures and mechanisms;</li> <li>• recovering the proceeds of crime;</li> <li>• fighting against tax havens, offshore financial centres, secrecy jurisdictions or non-cooperative jurisdictions concerning personal (PIT) and corporate income tax (CIT);</li> <li>• internal exchange of experience as well as collaboration on national and international level with other stakeholders within the scope of the domain.</li> </ul>	
<b>Section 4: Role responsibilities within the scope of the domain</b>	
<p><i>The main responsibilities of a Line Manager role within Tax Fraud and Investigation are focused on <b>guaranteeing a good cooperation among the operational teams under his/her supervision, ensuring the realisation of the operational objectives and closely following up on their performance</b> based on the Tax Core Values which are Strong Ethics and High Integrity, Data Security Focus, Customer Service Orientation, Operational Excellence, Public Service Commitment, Continual Learning and Professional Development, Spirit of European Collaboration.</i></p> <p><b><i>In the context of the above-mentioned functional domain duties (Section 3), a person operating in this role is responsible for fulfilling the following requirements:</i></b></p> <ol style="list-style-type: none"> <li>1. Ensuring the realisation of the operational objectives based on the guidelines received from his/her Middle Manager. He/she will also capture feedback of his/her operational team(s) and share this feedback with his/her upper management, particularly with the Middle Management.</li> <li>2. Directly managing a team of operational roles.</li> <li>3. Maximising his/her team's performance through efficient organisation and delegation of the work.</li> <li>4. Mentoring team members regarding their professional development by setting clear performance goals and measures on how to achieve them.</li> <li>5. Supporting and developing team members and ensuring that they continue to develop strong technical knowledge.</li> <li>6. Providing flexibility and adequate conditions to team members to maximise efficiency.</li> <li>7. Ensuring that team members operate and communicate with appropriate political and socioeconomic awareness and sensitivity.</li> <li>8. Verifying the quantity and quality of the work products delivered by his/her team.</li> <li>9. Reporting performance and progress related to operational objectives to his/her Middle Manager.</li> <li>10. Capturing ideas and suggestions for potential process improvements to increase operational efficiency and evaluate the suggestions.</li> <li>11. Acting as the reference point for complex / innovative cases within his/her area of expertise.</li> <li>12. Ensuring effective cooperation with other departments within the Tax Administration and outside the Administration.</li> <li>13. Offering first-line support regarding special cases for his/her team members.</li> <li>14. Building a network with other tax managers and employees within the EU.</li> </ol>	

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Section 5: Role Specific Competency Profile								
Professional Competencies		Proficiency Level	Operational Competencies		Proficiency Level	Management Competencies		Proficiency Level
PC1	Drive for Results	4	OC1	Tax Business Understanding	3	MC1	Act as a Role Model	3
PC3	Oral and Written Communication	3	OC2	Tax Legislation	3	MC2	People Management	4
PC4	Decision Making	4	OC4	Tax Audit	3	MC3	Conflict Management	3
PC5	Problem Solving	3	OC7	Tax Enforcement	2	MC4	Negotiating	3
PC6	Analytical Thinking	3	OC8	Tax Fraud and Investigation	3	MC5	Project Management	3
PC11	Technological Ability	3	OC9	Exchange of Information	2	MC6	Communication Management	3
PC13	Data Protection	2	OC10	International Tax Affairs	2	MC7	Change Management	2
PC17	Dealing with Operational Risk	3	OC11	Risk Management and Analysis	2	MC8	Managerial Courage	2
PC18	Professional Networking	2	OC12	Operational and Advanced Tax Relevant Data Analytics	2	MC9	Emerging Tax Trends	2
PC20	Intercultural Relations	2				MC10	Strategy Design	2
PC21	English as a Foreign Language	2	OC13	Taxpayer Identification and Registration	2	MC12	Mentoring / Coaching	3
						MC13	Process Management	3
			OC16	Taxation of New Emerging Businesses and Digital Economy	2	MC16	Innovation	2
						MC17	Entrepreneurship	3

## TaxComp<sup>eu</sup> - Role Descriptions: Tax Fraud and Investigation

TaxComp <sup>eu</sup> Role Description - Senior Expert in Tax Fraud and Investigation	
<b>Section 1: Organisational Information</b>	
<b>Role Title:</b>	Senior Expert in Tax Fraud and Investigation
<b>Level:</b>	Senior Expert
<b>Functional Domain:</b>	Tax Fraud and Investigation
<b>Section 2: Scope of the Role</b>	
<p>A Senior Expert role has typically specialised extensively in a certain domain, which in most cases is the result of substantial working experience and in-depth knowledge in this area. The role requires that the person holding it acts as an internal consultant on a daily basis for questions of other Tax employees and for complex enquiries and cases related to his/her specific expertise. Senior Experts have a relatively higher level of expertise as compared to that of Experts.</p>	
<b>Section 3: Responsibilities within the scope of the domain</b>	
<p><b><i>Depending on national legislation and organisational design, the main department responsibilities include some, most or all of the following:</i></b></p> <ul style="list-style-type: none"> <li>• working with an integrated and comprehensive tax fraud prevention strategy which covers all issues, from ensuring that legislation is sufficiently transparent and effective to promoting a culture of taxpayer compliance;</li> <li>• detecting and preventing tax and financial crime (e.g. deliberate underreporting or omitting of tax, overstatement of deduction amounts, keeping two sets of books or types of cash registers, submitting false statements, the use or production of false invoices, claiming personal expenses as business expenses, hiding or illegally transferring assets or income, organised cross-country fraud including VAT-deduction (carousel fraud), using fake companies for committing social fraud or as a vehicle for profit shifting) with focus on enforcement, securing tax claims and safeguarding of public revenue;</li> <li>• using strong and effective national and international cooperation and liaison measures with other agencies, institutions or Tax Administrations engaged in fighting tax fraud (e.g. financial police, banks, prosecution services, judicial authorities, international collaboration initiatives such as the Multilateral Control MLC);</li> <li>• fighting against tax evasion/avoidance with regard to VAT and excise duties, personal and corporation taxation, housing, environmental taxation and others;</li> <li>• tackling evasion/avoidance in any new emerging business, especially in the digital economy;</li> <li>• conducting financial investigations, assessing principles of evidence and using direct and indirect methods of proof;</li> <li>• contributing to the fight against money laundering and tracing the illegal movement of money;</li> <li>• deploying anti-corruption measures and mechanisms;</li> <li>• recovering the proceeds of crime;</li> <li>• fighting against tax havens, offshore financial centres, secrecy jurisdictions or non-cooperative jurisdictions concerning personal (PIT) and corporate income tax (CIT);</li> <li>• internal exchange of experience as well as collaboration on national and international level with other stakeholders within the scope of the domain.</li> </ul>	
<b>Section 4: Role responsibilities within the scope of the domain</b>	
<p><i>The main responsibilities of a Senior Expert role within Tax Fraud and Investigation are focused on <b>developing and applying extensive knowledge and expertise in tax areas relevant to his/her department and guaranteeing department effectiveness</b> by acting as a consultant in solving complex cases utilising his/her knowledge and experience based on the Tax Core Values which are Strong Ethics and High Integrity, Data Security Focus, Customer Service Orientation, Operational Excellence, Public Service Commitment, Continual Learning and Professional Development, Spirit of European Collaboration.</i></p> <p><b><i>In the context of the above-mentioned functional domain duties (Section 3), a person operating in this role is responsible for fulfilling the following requirements:</i></b></p> <ol style="list-style-type: none"> <li>1. Developing strong and focused technical, expert knowledge on a personal level and on a continuous basis.</li> <li>2. Potentially assisting in policy development when related to his or her specific expertise.</li> <li>3. Responding to queries related to complex or unclear cases for specific activities.</li> <li>4. Organising own work within his/her field of responsibility, thereby maximising own performance accordingly.</li> <li>5. Building and maintaining very good working relationships and communicating proactively with his/her stakeholders and other departments within the Tax Administration.</li> <li>6. Understanding, cooperating and communicating effectively with appropriate political and socioeconomic awareness and sensitivity.</li> <li>7. Delivering high-quality work products in a timely manner.</li> <li>8. Reporting status and relevant difficulties or issues to his or her manager in a proactive and timely manner.</li> <li>9. Communicating suggestions and potential process improvements regarding procedures to his or her manager to increase operational efficiency.</li> <li>10. Helping others build strong technical expert knowledge and providing support in solving complex / innovative cases.</li> </ol>	

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11. Building a strong network and effectively cooperating with other individuals and departments.
12. Sharing knowledge and expertise whenever required.
13. Providing mentoring and/or training for other tax employees in their specific domain.
14. Building a network with other tax experts and employees within the EU, and assisting and participating in international project groups and tax fora.
15. Ensuring dialogue with relevant national, EU and international authorities and institutions, whenever required.

Section 5: Role Specific Competency Profile								
Professional Competencies		Proficiency Level	Operational Competencies		Proficiency Level	Management Competencies		Proficiency Level
PC1	Drive for Results	3	OC1	Tax Business Understanding	4	MC4	Negotiating	3
PC3	Oral and Written Communication	4	OC2	Tax Legislation	3	MC5	Project Management	3
PC4	Decision Making	3	OC4	Tax Audit	4	MC6	Communication Management	3
PC5	Problem Solving	3	OC7	Tax Enforcement	3	MC9	Emerging Tax Trends	3
PC6	Analytical Thinking	4	OC8	Tax Fraud and Investigation	4	MC12	Mentoring / Coaching	2
PC7	Adaptability to Change	2	OC9	Exchange of Information	3	MC13	Process Management	3
PC9	Coping with Stress	2	OC10	International Tax Affairs	3			
PC10	Knowledge/Experience Sharing	4	OC11	Risk Management and Analysis	3			
PC11	Technological Ability	3	OC12	Operational and Advanced Tax Relevant Data Analytics	3			
PC12	Interpersonal Relations	2						
PC13	Data Protection	2	OC13	Taxpayer Identification and Registration	3			
PC14	Handling Conflict	2						
PC16	Data Management	3	OC16	Taxation of New Emerging Businesses and Digital Economy	3			
PC17	Dealing with Operational Risk	3						
PC18	Professional Networking	3						
PC19	Working Virtually	2						
PC20	Intercultural Relations	2						
PC21	English as a Foreign Language	2						

## TaxComp<sup>eu</sup> - Role Descriptions: Tax Fraud and Investigation

TaxComp <sup>eu</sup> Role Description - Expert in Tax Fraud and Investigation	
<b>Section 1: Organisational Information</b>	
<b>Role Title:</b>	Expert in Tax Fraud and Investigation
<b>Level:</b>	Expert
<b>Functional Domain:</b>	Tax Fraud and Investigation
<b>Section 2: Scope of the Role</b>	
<p>An Expert role is typically specialised in a certain domain, thus building substantial working experience and in-depth knowledge in this area. The role requires that the person holding it acts as an internal consultant working on a case-by-case basis for enquiries related to his/her specific expertise. Experts have a specific level of expertise in a field compared to Senior Tax Officers.</p>	
<b>Section 3: Responsibilities within the scope of the domain</b>	
<p><b><i>Depending on national legislation and organisational design, the main department responsibilities include some, most or all of the following:</i></b></p> <ul style="list-style-type: none"> <li>• working with an integrated and comprehensive tax fraud prevention strategy which covers all issues, from ensuring that legislation is sufficiently transparent and effective to promoting a culture of taxpayer compliance;</li> <li>• detecting and preventing tax and financial crime (e.g. deliberate underreporting or omitting of tax, overstatement of deduction amounts, keeping two sets of books or types of cash registers, submitting false statements, the use or production of false invoices, claiming personal expenses as business expenses, hiding or illegally transferring assets or income, organised cross-country fraud including VAT-deduction (carousel fraud), using fake companies for committing social fraud or as a vehicle for profit shifting) with focus on enforcement, securing tax claims and safeguarding of public revenue;</li> <li>• using strong and effective national and international cooperation and liaison measures with other agencies, institutions or Tax Administrations engaged in fighting tax fraud (e.g. financial police, banks, prosecution services, judicial authorities, international collaboration initiatives such as the Multilateral Control MLC);</li> <li>• fighting against tax evasion/avoidance with regard to VAT and excise duties, personal and corporation taxation, housing, environmental taxation and others;</li> <li>• tackling evasion/avoidance in any new emerging business, especially in the digital economy;</li> <li>• conducting financial investigations, assessing principles of evidence and using direct and indirect methods of proof;</li> <li>• contributing to the fight against money laundering and tracing the illegal movement of money;</li> <li>• deploying anti-corruption measures and mechanisms;</li> <li>• recovering the proceeds of crime;</li> <li>• fighting against tax havens, offshore financial centres, secrecy jurisdictions or non-cooperative jurisdictions concerning personal (PIT) and corporate income tax (CIT);</li> <li>• internal exchange of experience as well as collaboration on national and international level with other stakeholders within the scope of the domain.</li> </ul>	
<b>Section 4: Role responsibilities within the scope of the domain</b>	
<p><i>The main responsibilities of an Expert role within Tax Fraud and Investigation are focused on <b>developing knowledge and expertise in tax areas relevant to his/her department and guaranteeing department effectiveness</b> by acting as a consultant in solving specific cases utilising his/her knowledge based on the Tax Core Values which are Strong Ethics and High Integrity, Data Security Focus, Customer Service Orientation, Operational Excellence, Public Service Commitment, Continual Learning and Professional Development, Spirit of European Collaboration.</i></p> <p><b><i>In the context of the above-mentioned functional domain duties (Section 3), a person operating in this role is responsible for fulfilling the following requirements:</i></b></p> <ol style="list-style-type: none"> <li>1. Developing strong and focused technical, expert knowledge on a personal level and on a continuous basis.</li> <li>2. Responding to queries related to complex or unclear cases for specific activities.</li> <li>3. Organising own work within his/her field of responsibility, thereby maximising own performance accordingly.</li> <li>4. Building and maintaining very good working relationships and communicating proactively with his/her stakeholders and other departments within the Tax Administration.</li> <li>5. Understanding, cooperating and communicating effectively with appropriate political awareness and sensitivity.</li> <li>6. Delivering high-quality work products in a timely manner.</li> <li>7. Reporting status and relevant difficulties or issues to his/her manager in a proactive and timely manner.</li> <li>8. Communicating suggestions and potential process improvements regarding procedures to his/her manager to increase operational efficiency.</li> <li>9. Helping others build strong technical expert knowledge and providing support in solving complex cases.</li> <li>10. Building a strong network and effectively cooperating with other individuals and departments.</li> <li>11. Sharing knowledge and expertise whenever required.</li> <li>12. Building a network with other tax experts and employees within the EU;</li> <li>13. Assisting and participating in international project groups, whenever required.</li> <li>14. Ensuring dialogue with relevant national, EU and international authorities and institutions.</li> </ol>	

## TaxComp<sup>eu</sup> - Role Descriptions: Tax Fraud and Investigation

Section 5: Role Specific Competency Profile								
Professional Competencies		Proficiency Level	Operational Competencies		Proficiency Level	Management Competencies		Proficiency Level
PC1	Drive for Results	3	OC1	Tax Business Understanding	3	MC4	Negotiating	2
PC2	Teamwork	2	OC2	Tax Legislation	3	MC5	Project Management	2
PC3	Oral and Written Communication	3	OC4	Tax Audit	3	MC6	Communication Management	2
PC4	Decision Making	3	OC7	Tax Enforcement	2	MC9	Emerging Tax Trends	2
PC5	Problem Solving	3	OC8	Tax Fraud and Investigation	3	MC13	Process Management	2
PC6	Analytical Thinking	3	OC9	Exchange of Information	2			
PC7	Adaptability to Change	2	OC10	International Tax Affairs	2			
PC9	Coping with Stress	2	OC11	Risk Management and Analysis	2			
PC10	Knowledge/Experience Sharing	3	OC12	Operational and Advanced Tax Relevant Data Analytics	2			
PC11	Technological Ability	3						
PC12	Interpersonal Relations	2	OC13	Taxpayer Identification and Registration	2			
PC13	Data Protection	2						
PC14	Handling Conflict	2	OC16	Taxation of New Emerging Businesses and Digital Economy	2			
PC16	Data Management	2						
PC17	Dealing with Operational Risk	2						
PC18	Professional Networking	2						
PC19	Working Virtually	2						
PC20	Intercultural Relations	2						
PC21	English as a Foreign Language	2						

## TaxComp<sup>eu</sup> - Role Descriptions: Tax Fraud and Investigation

TaxComp <sup>eu</sup> Role Description - Senior Tax Officer in Tax Fraud and Investigation	
<b>Section 1: Organisational Information</b>	
<b>Role Title:</b>	Senior Tax Officer in Tax Fraud and Investigation
<b>Level:</b>	Senior Tax Officer
<b>Functional Domain:</b>	Tax Fraud and Investigation
<b>Section 2: Scope of the Role</b>	
A Senior Tax Officer role is involved in the day-to-day operational Tax activities. The role requires that the person holding it has received all required training, has successfully passed all appropriate tests and has accumulated an adequate level of experience which allows him/her to take on extra responsibilities.	
<b>Section 3: Responsibilities within the scope of the domain</b>	
<p><b>Depending on national legislation and organisational design, the main department responsibilities include some, most or all of the following:</b></p> <ul style="list-style-type: none"> <li>• working with an integrated and comprehensive tax fraud prevention strategy which covers all issues, from ensuring that legislation is sufficiently transparent and effective to promoting a culture of taxpayer compliance;</li> <li>• detecting and preventing tax and financial crime (e.g. deliberate underreporting or omitting of tax, overstatement of deduction amounts, keeping two sets of books or types of cash registers, submitting false statements, the use or production of false invoices, claiming personal expenses as business expenses, hiding or illegally transferring assets or income, organised cross-country fraud including VAT-deduction (carousel fraud), using fake companies for committing social fraud or as a vehicle for profit shifting) with focus on enforcement, securing tax claims and safeguarding of public revenue;</li> <li>• using strong and effective national and international cooperation and liaison measures with other agencies, institutions or Tax Administrations engaged in fighting tax fraud (e.g. financial police, banks, prosecution services, judicial authorities, international collaboration initiatives such as the Multilateral Control MLC);</li> <li>• fighting against tax evasion/avoidance with regard to VAT and excise duties, personal and corporation taxation, housing, environmental taxation and others;</li> <li>• tackling evasion/avoidance in any new emerging business, especially in the digital economy;</li> <li>• conducting financial investigations, assessing principles of evidence and using direct and indirect methods of proof;</li> <li>• contributing to the fight against money laundering and tracing the illegal movement of money;</li> <li>• deploying anti-corruption measures and mechanisms;</li> <li>• recovering the proceeds of crime;</li> <li>• fighting against tax havens, offshore financial centres, secrecy jurisdictions or non-cooperative jurisdictions concerning personal (PIT) and corporate income tax (CIT);</li> <li>• internal exchange of experience as well as collaboration on national and international level with other stakeholders within the scope of the domain.</li> </ul>	
<b>Section 4: Role responsibilities within the scope of the domain</b>	
<p><i>The main responsibilities of a Senior Tax Officer role within Tax Fraud and Investigation are focused on <b>maximising his/her own performance and supporting his/her Line Management in order to reach the objectives of the operational team</b>. The role is expected to deliver relevant responsibilities based on the Tax Core Values which are Strong Ethics and High Integrity, Data Security Focus, Customer Service Orientation, Operational Excellence, Public Service Commitment, Continual Learning and Professional Development, Spirit of European Collaboration.</i></p> <p><b>In the context of the above-mentioned functional domain duties (Section 3), a person operating in this role is responsible for fulfilling the following requirements:</b></p> <ol style="list-style-type: none"> <li>1. Demonstrating strong technical knowledge on a personal level and on a continuous basis regarding tax activities and procedures.</li> <li>2. Successfully handling complex and challenging cases within his/her department.</li> <li>3. Organising own work, thereby maximising own performance accordingly.</li> <li>4. Supporting other team members, officers and trainees to perform their tasks.</li> <li>5. Delivering high-quality work products.</li> <li>6. Acting as a point of reference for complex issues within his/her area of expertise.</li> <li>7. Building and maintaining good working relationships within the team and department, as well as with clients.</li> <li>8. Building a network with other Tax Officers within the organisation.</li> <li>9. Reporting status and relevant difficulties or issues to his/her manager in a proactive and timely manner.</li> <li>10. Communicating suggestions and potential process improvements regarding specific procedures and processes to his/her manager to increase operational efficiency.</li> <li>11. Operating and communicating effectively and with appropriate political awareness and sensitivity with all relevant stakeholders.</li> </ol>	



## TaxComp<sup>eu</sup> - Role Descriptions: Tax Fraud and Investigation

12. Effectively cooperating with other individuals and departments, both at a national and international level, sharing knowledge and expertise whenever required.

### Section 5: Role Specific Competency Profile

Professional Competencies		Proficiency Level	Operational Competencies		Proficiency Level	Management Competencies	Proficiency Level
PC1	Drive for Results	3	OC1	Tax Business Understanding	2		
PC2	Teamwork	2	OC2	Tax Legislation	2		
PC3	Oral and Written Communication	3	OC4	Tax Audit	3		
PC4	Decision Making	3	OC7	Tax Enforcement	2		
PC5	Problem Solving	2	OC8	Tax Fraud and Investigation	3		
PC6	Analytical Thinking	3	OC9	Exchange of Information	2		
PC7	Adaptability to Change	2	OC10	International Tax Affairs	2		
PC8	Time Management	2	OC11	Risk Management and Analysis	2		
PC9	Coping with Stress	2	OC12	Operational and Advanced Tax Relevant Data Analytics	2		
PC10	Knowledge/Experience Sharing	2					
PC11	Technological Ability	3	OC13	Taxpayer Identification and Registration	2		
PC12	Interpersonal Relations	2					
PC13	Data Protection	2	OC16	Taxation of New Emerging Businesses and Digital Economy	2		
PC14	Handling Conflict	2					
PC15	Processing Information	2					
PC16	Data Management	2					
PC18	Professional Networking	2					
PC19	Working Virtually	1					
PC20	Intercultural Relations	2					
PC21	English as a Foreign Language	2					

<b>TaxComp<sup>eu</sup> Role Description - Tax Officer in Tax Fraud and Investigation</b>	
<b>Section 1: Organisational Information</b>	
<b>Role Title:</b>	Tax Officer in Tax Fraud and Investigation
<b>Level:</b>	Tax Officer
<b>Functional Domain:</b>	Tax Fraud and Investigation
<b>Section 2: Scope of the Role</b>	
A Tax Officer role is typically involved in the day-to-day Tax operational activities. The role requires that the person holding it be responsible for their own work as well as occasionally work in teams. In such cases, the role assumes the additional responsibility of ensuring the success of the team outcome.	
<b>Section 3: Responsibilities within the scope of the domain</b>	
<p><b><i>Depending on national legislation and organisational design, the main department responsibilities include some, most or all of the following:</i></b></p> <ul style="list-style-type: none"> <li>• working with an integrated and comprehensive tax fraud prevention strategy which covers all issues, from ensuring that legislation is sufficiently transparent and effective to promoting a culture of taxpayer compliance;</li> <li>• detecting and preventing tax and financial crime (e.g. deliberate underreporting or omitting of tax, overstatement of deduction amounts, keeping two sets of books or types of cash registers, submitting false statements, the use or production of false invoices, claiming personal expenses as business expenses, hiding or illegally transferring assets or income, organised cross-country fraud including VAT-deduction (carousel fraud), using fake companies for committing social fraud or as a vehicle for profit shifting) with focus on enforcement, securing tax claims and safeguarding of public revenue;</li> <li>• using strong and effective national and international cooperation and liaison measures with other agencies, institutions or Tax Administrations engaged in fighting tax fraud (e.g. financial police, banks, prosecution services, judicial authorities, international collaboration initiatives such as the Multilateral Control MLC);</li> <li>• fighting against tax evasion/avoidance with regard to VAT and excise duties, personal and corporation taxation, housing, environmental taxation and others;</li> <li>• tackling evasion/avoidance in any new emerging business, especially in the digital economy;</li> <li>• conducting financial investigations, assessing principles of evidence and using direct and indirect methods of proof;</li> <li>• contributing to the fight against money laundering and tracing the illegal movement of money;</li> <li>• deploying anti-corruption measures and mechanisms;</li> <li>• recovering the proceeds of crime;</li> <li>• fighting against tax havens, offshore financial centres, secrecy jurisdictions or non-cooperative jurisdictions concerning personal (PIT) and corporate income tax (CIT);</li> <li>• internal exchange of experience as well as collaboration on national and international level with other stakeholders within the scope of the domain.</li> </ul>	
<b>Section 4: Role responsibilities within the scope of the domain</b>	
<p><i>The main responsibilities of a Tax Officer role within Tax Fraud and Investigation are focused on <b>maximising his/her own performance in order to reach the objectives of the operational team</b>. The role is expected to deliver on relevant responsibilities based on the Tax Core Values which are Strong Ethics and High Integrity, Data Security Focus, Customer Service Orientation, Operational Excellence, Public Service Commitment, Continual Learning and Professional Development, Spirit of European Collaboration.</i></p> <p><b><i>In the context of the above-mentioned functional domain duties (Section 3), a person operating in this role is responsible for fulfilling the following requirements:</i></b></p> <ol style="list-style-type: none"> <li>1. Organising own work, thereby maximising own performance accordingly.</li> <li>2. Developing strong technical knowledge on a personal level and on a continuous basis.</li> <li>3. Supporting other team members and occasionally developing trainees to perform their tasks.</li> <li>4. Operating and communicating effectively and with appropriate political awareness and sensitivity with all relevant stakeholders.</li> <li>5. Delivering high-quality work products.</li> <li>6. Building and maintaining good working relationships within the team and department, as well as with clients.</li> <li>7. Reporting status and relevant difficulties or issues to his/her manager in a proactive and timely manner.</li> <li>8. Communicating suggestions and potential process improvements regarding specific procedures to his/her manager to increase operational efficiency.</li> <li>9. Effectively cooperating with others, sharing knowledge and expertise whenever required.</li> <li>10. Building a network with other tax officers within the Tax Administration, as well as at international level.</li> </ol>	

## TaxComp<sup>eu</sup> - Role Descriptions: Tax Fraud and Investigation

Section 5: Role Specific Competency Profile							
Professional Competencies		Proficiency Level	Operational Competencies		Proficiency Level	Management Competencies	Proficiency Level
PC1	Drive for Results	2	OC1	Tax Business Understanding	2		
PC2	Teamwork	2	OC2	Tax Legislation	2		
PC3	Oral and Written Communication	2	OC4	Tax Audit	2		
PC4	Decision Making	2	OC7	Tax Enforcement	2		
PC5	Problem Solving	2	OC8	Tax Fraud and Investigation	2		
PC6	Analytical Thinking	2	OC9	Exchange of Information	2		
PC7	Adaptability to Change	2	OC10	International Tax Affairs	2		
PC8	Time Management	2	OC11	Risk Management and Analysis	2		
PC9	Coping with Stress	2	OC12	Operational and Advanced Tax Relevant Data Analytics	2		
PC10	Knowledge/Experience Sharing	2					
PC11	Technological Ability	2					
PC12	Interpersonal Relations	2	OC13	Taxpayer Identification and Registration	2		
PC13	Data Protection	2	OC16	Taxation of New Emerging Businesses and Digital Economy	2		
PC14	Handling Conflict	2					
PC15	Processing Information	2					
PC16	Data Management	2					
PC19	Working Virtually	1					
PC20	Intercultural Relations	2					
PC21	English as a Foreign Language	2					

## TaxComp<sup>eu</sup> - Role Descriptions: Tax Fraud and Investigation

TaxComp <sup>eu</sup> Role Description - Tax Officer Trainee in Tax Fraud and Investigation					
<b>Section 1: Organisational Information</b>					
Role Title:	Tax Officer Trainee in Tax Fraud and Investigation				
Level:	Tax Officer Trainee				
Functional Domain:	Tax Fraud and Investigation				
<b>Section 2: Scope of the Role</b>					
A Tax Officer Trainee role can perform activities under supervision and will typically shadow a Tax Officer. The person holding the role cannot be held responsible for individual actions taken.					
<b>Section 3: Responsibilities within the scope of the domain</b>					
<i>Depending on national legislation and organisational design, the main department responsibilities include some, most or all of the following:</i>					
<ul style="list-style-type: none"> <li>• working with an integrated and comprehensive tax fraud prevention strategy which covers all issues, from ensuring that legislation is sufficiently transparent and effective to promoting a culture of taxpayer compliance;</li> <li>• detecting and preventing tax and financial crime (e.g. deliberate underreporting or omitting of tax, overstatement of deduction amounts, keeping two sets of books or types of cash registers, submitting false statements, the use or production of false invoices, claiming personal expenses as business expenses, hiding or illegally transferring assets or income, organised cross-country fraud including VAT-deduction (carousel fraud), using fake companies for committing social fraud or as a vehicle for profit shifting) with focus on enforcement, securing tax claims and safeguarding of public revenue;</li> <li>• using strong and effective national and international cooperation and liaison measures with other agencies, institutions or Tax Administrations engaged in fighting tax fraud (e.g. financial police, banks, prosecution services, judicial authorities, international collaboration initiatives such as the Multilateral Control MLC);</li> <li>• fighting against tax evasion/avoidance with regard to VAT and excise duties, personal and corporation taxation, housing, environmental taxation and others;</li> <li>• tackling evasion/avoidance in any new emerging business, especially in the digital economy;</li> <li>• conducting financial investigations, assessing principles of evidence and using direct and indirect methods of proof;</li> <li>• contributing to the fight against money laundering and tracing the illegal movement of money;</li> <li>• deploying anti-corruption measures and mechanisms;</li> <li>• recovering the proceeds of crime;</li> <li>• fighting against tax havens, offshore financial centres, secrecy jurisdictions or non-cooperative jurisdictions concerning personal (PIT) and corporate income tax (CIT);</li> <li>• internal exchange of experience as well as collaboration on national and international level with other stakeholders within the scope of the domain.</li> </ul>					
<b>Section 4: Role responsibilities within the scope of the domain</b>					
<i>The main responsibilities of a Tax Officer Trainee role within Tax Fraud and Investigation are <b>focused on absorbing knowledge from his/her Tax Officer colleagues and building a network with other Tax Officers within the Administration.</b> The role is expected to perform these activities based on the Tax Core Values which are Strong Ethics and High Integrity, Data Security Focus, Customer Service Orientation, Operational Excellence, Public Service Commitment, Continual Learning and Professional Development, Spirit of European Collaboration.</i>					
<b>Section 5: Role Specific Competency Profile</b>					
Professional Competencies	Proficiency Level	Operational Competencies	Proficiency Level	Management Competencies	Proficiency Level
PC1 Drive for Results	1	OC1 Tax Business Understanding	1		
PC3 Oral and Written Communication	1	OC2 Tax Legislation	1		
PC4 Decision Making	1	OC4 Tax Audit	1		
PC6 Analytical Thinking	1	OC8 Tax Fraud and Investigation	1		
PC11 Technological Ability	1				
PC13 Data Protection	1				
PC20 Intercultural Relations	1				
PC21 English as a Foreign Language	1				

