TaxComp.eu

The EU Tax Competency Framework

Overview
EUROPE DIRECT is a service to help you find answers to your questions about the European Union.

Freephone number (*):

00 800 6 7 8 9 10 11

(*) The information given is free, as are most calls
EU Tax Competency Framework

Overview
# Table of Contents

A. INTRODUCTION ................................................................................................................ 6  
   I. Reference Documents .............................................................................................. 6  
   II. Acronyms and Abbreviations ............................................................................... 6  
   III. Document Purpose ............................................................................................. 7  
   IV. Structure ............................................................................................................... 7  

B. THE TAXCOMP\textsuperscript{EU} .................................................................................... 8  
   I. The TaxComp\textsuperscript{EU} Vision ....................................................................... 8  
   II. The TaxComp\textsuperscript{EU} as a strategic competency-based HR tool ............ 10  
   III. The TaxComp\textsuperscript{EU} Development Methodology ................................ 12  

C. THE TAXCOMP\textsuperscript{EU} COMPONENTS ................................................................. 14  
   I. TaxComp\textsuperscript{EU} Core Values and Competencies ........................................ 14  
      i. Tax Core Values .................................................................................................. 15  
      ii. Tax Professional Competencies ....................................................................... 16  
      iii. Tax Operational Competencies ....................................................................... 16  
      iv. Tax Management Competencies ...................................................................... 16  
   II. TaxComp\textsuperscript{EU} Proficiency Levels ........................................................... 17  
   III. TaxComp\textsuperscript{EU} Career Model ................................................................. 18  
   IV. TaxComp\textsuperscript{EU} Functional Domains ......................................................... 20  
   V. TaxComp\textsuperscript{EU} Role Descriptions and Competency Profiles ................. 24  
   VI. TaxComp\textsuperscript{EU} Role Mapping Matrix and Mapping Tool ...................... 27  

D. THE TAXCOMP\textsuperscript{EU} TOOLBOX ....................................................................... 29  

E. FUTURE TAXCOMP\textsuperscript{EU} ELEMENTS AND SUPPORT ....................................... 30  

# List of Figures

- Figure 1 - The benefits of the TaxComp\textsuperscript{EU} ............................................... 10  
- Figure 2 - TaxComp\textsuperscript{EU} Strategic HRM ..................................................... 11  
- Figure 3 - 4 Workstreams roadmap to the development of the TaxComp\textsuperscript{EU} ....... 13  
- Figure 4 - TaxComp\textsuperscript{EU} Values/Competency Pyramid ................................... 15  
- Figure 5 - TaxComp\textsuperscript{EU} Overview .............................................................. 17
Figure 6 - TaxComp\textsuperscript{eu} Proficiency Levels Overview .................................................. 18
Figure 7 - TaxComp\textsuperscript{eu} Career Paths ............................................................................. 20
Figure 8 - Example of a TaxComp\textsuperscript{eu} Role Description ..................................................... 26
Figure 9 - Example of a TaxComp\textsuperscript{eu} Competency Profile specific to the role of Tax Officer in Taxpayer Services .......................................................... 27
Figure 10 - TaxComp\textsuperscript{eu} Role Mapping Matrix ................................................................. 28
Figure 11 - TaxComp\textsuperscript{eu} Toolbox ..................................................................................... 30

**List of Tables**

Table 1 - Reference Documents .......................................................................................... 6
Table 2 - Acronyms and Abbreviations ............................................................................... 7
Table 3 - TaxComp\textsuperscript{eu} Functional Domains ................................................................. 24
A. Introduction

I. Reference Documents

<table>
<thead>
<tr>
<th>Ref.</th>
<th>Title</th>
<th>Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>R01</td>
<td>1._Customs_Competency_Framework.The_Overview</td>
<td>01.2014</td>
</tr>
<tr>
<td>R02</td>
<td>TaxComp\textsuperscript{eu} Competencies Dictionary</td>
<td>09.2019</td>
</tr>
<tr>
<td>R03</td>
<td>TaxComp\textsuperscript{eu} 3.1.–3.8. Role Descriptions</td>
<td>09.2019</td>
</tr>
<tr>
<td>R04</td>
<td>TaxComp\textsuperscript{eu} Role Mapping Matrix</td>
<td>09.2019</td>
</tr>
<tr>
<td>R05</td>
<td>TaxComp\textsuperscript{eu} The Mapping Tool</td>
<td>09.2019</td>
</tr>
<tr>
<td>R06</td>
<td>TaxComp\textsuperscript{eu} Communication Messages</td>
<td>09.2019</td>
</tr>
<tr>
<td>R07</td>
<td>Developing the EU Competency Framework for Tax Infographic</td>
<td>11.2017</td>
</tr>
<tr>
<td>R08</td>
<td>TaxComp\textsuperscript{eu} Launch Infographic</td>
<td>09.2019</td>
</tr>
</tbody>
</table>

Table 1 - Reference Documents

II. Acronyms and Abbreviations

<table>
<thead>
<tr>
<th>Acronyms</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>AC</td>
<td>Arbitration Convention</td>
</tr>
<tr>
<td>AEOI</td>
<td>Automatic Exchange of Information</td>
</tr>
<tr>
<td>BEPS</td>
<td>Base erosion and profit shifting</td>
</tr>
<tr>
<td>CFCs</td>
<td>Controlled Foreign Companies</td>
</tr>
<tr>
<td>CFW</td>
<td>Competency Framework</td>
</tr>
<tr>
<td>CJEU</td>
<td>Court of Justice of the EU</td>
</tr>
<tr>
<td>CRS</td>
<td>Common Reporting Standard</td>
</tr>
<tr>
<td>CustComp\textsuperscript{eu}</td>
<td>EU Customs Competency Framework</td>
</tr>
<tr>
<td>DPO</td>
<td>Data Protection Officer</td>
</tr>
<tr>
<td>DST</td>
<td>Digital Service Tax</td>
</tr>
<tr>
<td>GDPR</td>
<td>General Data Protection Regulation</td>
</tr>
<tr>
<td>eID</td>
<td>Electronic Identification</td>
</tr>
<tr>
<td>eIDAS</td>
<td>Electronic Identification and Authentication Services</td>
</tr>
<tr>
<td>EU</td>
<td>European Union</td>
</tr>
<tr>
<td>FATCA</td>
<td>Financial Account Compliance Act</td>
</tr>
<tr>
<td>HNWI</td>
<td>High Net Wealth Individuals</td>
</tr>
<tr>
<td>HR</td>
<td>Human Resources</td>
</tr>
<tr>
<td>HRM</td>
<td>Human Resource Management</td>
</tr>
<tr>
<td>ICT</td>
<td>Information and Communications Technology</td>
</tr>
<tr>
<td>IOTA</td>
<td>Intra-European Organisation of Tax Administrations</td>
</tr>
<tr>
<td>IRD</td>
<td>Inland Revenue Department</td>
</tr>
<tr>
<td>IT</td>
<td>Information Technology</td>
</tr>
<tr>
<td>LBT</td>
<td>Large Business Taxpayers</td>
</tr>
<tr>
<td>MAP</td>
<td>Mutual Agreement Procedures</td>
</tr>
<tr>
<td>MLC</td>
<td>Multilateral Control</td>
</tr>
<tr>
<td>MS</td>
<td>Member State(s)</td>
</tr>
<tr>
<td>MTC</td>
<td>Model Tax Convention</td>
</tr>
<tr>
<td>OECD</td>
<td>Organization for Economic Cooperation and Development</td>
</tr>
</tbody>
</table>
III. Document Purpose
This document describes the approach towards the development of the TaxComp\textsuperscript{eu} (EU Tax Competency Framework) and presents an overview of its different elements. It describes the important definitions, inputs and decisions taken and gives a high-level overview of the TaxComp\textsuperscript{eu} components and toolbox.

IV. Structure
This document is organised as follows:

- **Introduction**, includes:
  - Reference Documents
  - Acronyms and Abbreviations
  - Document Purpose

- **The TaxComp\textsuperscript{eu},** includes:
  - The TaxComp\textsuperscript{eu} Vision
  - The TaxComp\textsuperscript{eu} as a strategic competency-based HR tool
  - The TaxComp\textsuperscript{eu} Methodology

- **The TaxComp\textsuperscript{eu} Components,** with special reference to the following:
  - TaxComp\textsuperscript{eu} Core Values and Competencies
  - TaxComp\textsuperscript{eu} Proficiency Levels
  - TaxComp\textsuperscript{eu} Career Model
  - TaxComp\textsuperscript{eu} Functional Domains
  - TaxComp\textsuperscript{eu} Role Descriptions and Competency Profiles
  - TaxComp\textsuperscript{eu} Role Mapping Matrix

- **The complete TaxComp\textsuperscript{eu} Toolbox,** gives a full overview of the different TaxComp\textsuperscript{eu} tools

- **Next Steps**
B. The TaxComp\textsuperscript{eu}

Today, taxation in the EU faces a rapidly changing environment that includes evolving digital commerce operations, increasing international trade, the collaborative economy, global financial crises, climate change, and global threats such as tax fraud and international financial crime. It is in this context that Tax Administrations must ensure smooth and efficient revenue collection, the prosperity of business and the promotion of trade relations. Only continuous development and strategic investment in people skills, competencies and resources can maintain and improve tax efficiency and effectiveness.

The TaxComp\textsuperscript{eu} (EU Competency Framework for Taxation) is one of the main drivers of Tax Administrations’ modernisation across Europe. By introducing competency-based human resource management (HRM) in European Tax Administrations, we take the necessary steps together to ensure that we continue delivering \textit{world-leading tax services throughout the EU}, now and in the future.

Overall, the TaxComp\textsuperscript{eu} is an excellent window of opportunity for the Tax Administrations of EU Member States (MS) to begin modernising their human resources (HR) processes using \textit{state-of-the-art competency management techniques and tools}.

\begin{center}
\textit{Engage, enrol, align}
\par
\textit{your national HR practices}
\par
\textit{to the TaxComp\textsuperscript{eu}}
\par
\textit{and speak the common, pan-European language}
\par
\textit{of enhanced employee training and development}
\par
\textit{Let’s start now!}
\end{center}

\textit{Note: The nature of the TaxComp\textsuperscript{eu} is non-mandatory, and it’s full or partial national uptake is totally dependent on MS’ needs and priorities.}

I. \textbf{The TaxComp\textsuperscript{eu} Vision}

As a standardised approach towards training and performance development, the TaxComp\textsuperscript{eu} aims to connect all HR processes under a uniform, tax-specific, competency-based methodology and toolset that:

\begin{itemize}
  \item \textit{is placed at the centre} of national Tax HRM;
  \item \textit{runs across} all HR functions;
  \item \textit{renders knowledge, structure} and \textit{transparency} of processes;
  \item \textit{safeguards} the complex EU Tax structure \textit{from current and future challenges}.
\end{itemize}

Serving as the backbone of HR management for Tax Administrations throughout Europe, the TaxComp\textsuperscript{eu} can assist organisations to develop the following:
• **Competitive advantage:** Activating a mechanism that will help raise the level of performance. In effect, the use of the TaxComp\textsuperscript{eu} will result in a **better trained workforce that is equipped** to address future challenges, such as the:
  o digitalisation and the rapidly changing nature of business operations
  o shortfall of cross-border harmonisation
  o ageing workforce
  o fight against fraud / evasion
  o IT knowledge gap
  o need to do more with less
  o battle for talent

• **Harmonisation of delivery and standards:** Providing a shared, step-by-step methodology for assessing and developing performance and holistically addressing national and common training needs based on a uniform, transparent system of people development.

• **Collaboration networks:** Doing things in the same way, the TaxComp\textsuperscript{eu} creates the space for increased mobility within the intra-European workforce. It also creates a **cross-country network** to facilitate the exchange of information and expertise.

• **Cost efficiency:** Administering common trainings, standardising training content and creating a pan-European pool of training providers. The result is the **reduction of costs**, increased **savings and a better allocation of national training budgets**.

Taxation must be able to **respond to change** and be future-oriented to remain ahead of the rapidly changing nature of business operations, the swift pace of the digital economy and other global challenges. The TaxComp\textsuperscript{eu} aligns with the strategic direction to address these requirements and to develop high performing tax workforces. This will be achieved by defining a shared view of the competencies that high-performing tax professionals currently need, and those that they will need in the future.

The expected benefits of such a shared approach are summarised in *Figure 1: The benefits of the TaxComp\textsuperscript{eu}.*
II. The TaxComp\textsuperscript{eu} as a strategic competency-based HR tool

The following definitions are applied in relation to this work:

- A competency is the application of knowledge, skills and behaviours in a professional context;
- A competency framework is a model that broadly defines the blueprint for optimal performance within an organisation. Generally, the framework consists of a number of competencies that can be generically applied to a broad number of roles within the organisation;
- Competency-based HRM is an approach that standardises and integrates all HR activities based on competencies that support organisational goals.

Competency-based HRM is an HR vision focused on making optimal use of the competencies of individual employees to increase the entire organisation’s performance. Tax Administrations can reap the benefits of the TaxComp\textsuperscript{eu} by integrating its usage into their HRM processes. From
recruitment and selection to training and career development, only when organisations place competencies at the core of their HR processes can they truly maximise the rewards that the TaxComp.eu can bring. Competency-based HRM is the holistic solution to improve public sector taxation performance and to deliver high-quality services across the EU. ¹

As shown in Figure 2: TaxComp.eu Strategic HRM, placing tax-specific competencies at the core of tax Human Resources Management will allow administrations to develop efficient practices in the following areas:

1. Recruitment and selection
Role and job descriptions, which form the basis for job openings and competency profiles, serve as the optimum criteria for candidate evaluation. Ingrained in the recruitment and selection process, the TaxComp.eu methodology will provide a standardised approach for selecting the most suitable candidates and retaining high-potential talent.

2. Better performing workforce
Role descriptions and competency profiles serve as a highly transparent, standardised tool to measure individual performance. They can also be used as a starting point for managers and

¹ Additionally, the TaxComp.eu provides the basis for potential synergies with the wider private sector since the framework and tools can easily be adapted to sector requirements and particularities.
employees to **agree on performance objectives**, as well as the necessary training and development plan to achieve these.

**3. Development and career planning**
Compentency profiles provide clarity and transparency regarding the available career paths within the administration, as well as the competency requirements related to each role. This way, the TaxComp\textsuperscript{eu} will provide employees with both the "**what**" and the "**how**" of achieving career progression.

**4. Improved learning and training**
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.

**5. Succession planning**
Many organisations are facing an aging workforce and a coming wave of retirees. The use of the TaxComp\textsuperscript{eu} can help create a clear overview of the competencies that will soon leave the organisation and **take corrective measures** through recruitment, training and development to fill the gaps.

**6. Improved gap analysis and strategic workforce planning**
By providing the standard parameters to assess individual and/or group performance, the TaxComp\textsuperscript{eu} serves as the basis for measuring current workforce efficiency in order to compare with the defined optimal workforce efficiency. Once designated, the gap can be bridged through targeted recruitment, training and talent management. This analysis results in workforce alignment to meet the overall organisational objectives, **linking strategic decisions to real data**, thus creating high impact HR processes.

**III. **The TaxComp\textsuperscript{eu} Development Methodology

The TaxComp\textsuperscript{eu} development has been heavily influenced by the equivalent CustComp\textsuperscript{eu}. Both frameworks are twin in structure, but different in sector-specific context. The aim is to create **one common language for strategic HRM** that can in the long run merge under one common framework for both taxation and customs. This will allow for national practices and needs to be translated into one European approach to people learning and performance management. Differences will be bridged, whilst allowing for diversity.

Preliminary work on the TaxComp\textsuperscript{eu} included the following activities:

- Launch of an **EU Tax HR Systems Survey** (February-March 2019) specifically created to investigate the HR tools and practices used nationally by Tax Administrations. Analysis of the MS responses to the survey were further analysed through country phone interviews with MS representatives to gain further insight into national practices, needs and challenges. The outcome of this activity was the **National HR Maturity Overview of the EU Tax Administrations**, an HR Systems library of all tools used nationally, which provided the differing phases of this project with a wealth of insight and information.
- Extensive research and analysis with guided support from expert tax and organisational development consultants.

\[2 \] The CustComp\textsuperscript{eu} (EU Customs Competency Framework) is the foundation which sets out a consensus view of the optimal set of knowledge, skills and behaviours required by customs professionals in the EU.
The development of the TaxComp\textsuperscript{eu} was based on a number of inputs from various sources. These included extensive tax-specific research, input from international resources such as OECD and IOTA, training materials and plans from various national Administrations, existing national competency frameworks, best practices and lessons learned from the development of the CustComp\textsuperscript{eu} and others. This was done to ensure the TaxComp\textsuperscript{eu} content is up-to-date, relevant and well-balanced. Work on the development of the TaxComp\textsuperscript{eu} was organised into 4 workstreams, as described in Figure 3: 4 Workstreams roadmap to the development of the TaxComp\textsuperscript{eu}.

4 Workstreams roadmap to the development of the TaxComp\textsuperscript{eu}

The final TaxComp\textsuperscript{eu} content was co-created with the help and support of a highly-efficient expert project group comprised of representatives from 11 MS\textsuperscript{3}. Through its group processes, the project group ensured that national legal provisions, national tax practices and experience in the application of competency-based human resources methodologies is well represented within the framework. The group met for a total of five workshops during which members reviewed,

\textsuperscript{3} Austria, France, Greece, Hungary, Ireland, Italy, Latvia, Lithuania, Poland, Slovenia, Spain.
commented, updated and compared TaxComp\textsuperscript{eu} draft content with existing national expertise and practices.

Project group work followed a structured methodology consisting of: the division of work in meaningful steps; national feedback review and implementation; submission of post-workshop assignments; attainment of group decisions; finalisation of major deliverables; national testing; and validation of key framework components. These activities helped to secure overall quality, tax relevance, flexibility and a good fit of the framework at both EU and national levels.

The TaxComp\textsuperscript{eu} is intended to be a living, future-oriented document aimed at setting the optimal standards for taxation in the EU, and as such become the blueprint for strategic HR people management practices. During implementation support initiatives led by the EU, MS will have the opportunity and support to adapt the TaxComp\textsuperscript{eu} to their own national structure and methodologies and decide on its specific national use.

C. The TaxComp\textsuperscript{eu} Components

This section describes the overall framework, including a high-level overview of each element of the TaxComp\textsuperscript{eu}. For detailed information please visit reference documents R02: TaxComp\textsuperscript{eu} Competencies Dictionary and R03: TaxComp\textsuperscript{eu} 3.1–3.8. Role Descriptions.

The following TaxComp\textsuperscript{eu} components are presented in this section:

- TaxComp\textsuperscript{eu} Core Values and Competencies
- TaxComp\textsuperscript{eu} Proficiency Levels
- TaxComp\textsuperscript{eu} Career Model
- TaxComp\textsuperscript{eu} Functional Domains
- TaxComp\textsuperscript{eu} Role Descriptions and Competency Profiles
- TaxComp\textsuperscript{eu} Role Mapping Matrix and Mapping Tool

I. TaxComp\textsuperscript{eu} Core Values and Competencies

The key ingredient to delivering a high and consistent standard of tax service is to empower employees with the competencies they need to deliver these services. This means that employees need to be trained in tax-specific competencies. To achieve this, the required competencies first need to be identified. This complete set of required competencies, documented with a European-wide focus, is what constitutes the TaxComp\textsuperscript{eu}.

To fully capture the meaning and to ensure consistent understanding of the TaxComp\textsuperscript{eu}, a set of definitions was first agreed between members of the dedicated EU project group that was set up for this purpose. When coming up with these definitions, a specific focus was put on the importance of the application of the skills and knowledge. It is not enough to simply possess skills and knowledge; tax professionals must be able to apply their skills and knowledge to their day-to-day roles.
A competency framework consists of all the skills, attitudes, insights and application of knowledge required to perform successfully in a specific professional context.

In order to perform successfully in a tax role, it is not only the tax-specific operational competencies that are important, but also a set of professional and managerial competencies. Therefore, the identified EU competencies were split into three categories: Tax Professional Competencies, Tax Operational Competencies and Tax Management Competencies (Figure 4: TaxComp.eu Values/Competency Pyramid).

Each category has its own purpose. The professional competencies are typically transferable between roles within tax and beyond. The management competencies are targeted to roles where there is a management or team-leading focus. The operational competencies are specific to roles where employees work directly on tax-related tasks.

All of these competencies are complemented by a set of Tax Core Values. These values are common principles that define the employee’s work ethic and their alignment to the overall Tax mission. These values are the definition of what it means to work in the field of European Taxation.

![TaxComp.eu Values/Competency Pyramid](image)

**Figure 4 - TaxComp.eu Values/Competency Pyramid**

**i. Tax Core Values**

The EU Tax Core Values reinforce the goals and beliefs of EU Tax Administrations and encompass the basic vision of EU Tax. These fundamental values underlie the behaviours of tax professionals and match their personal beliefs and approach to their profession. They are expected to be demonstrated by and be visible in the work ethic of everyone working in the tax profession. They are not considered competencies, and as such, do not carry a proficiency level.
The EU Tax Core Values form the foundation of the Competency Framework (CFW) because they help to “improve tax operations” and lead to “better organisational performance”, two of the CFW’s main goals. This can be achieved by ensuring that the characteristics of potential new tax hires can be matched against the core values of EU Tax during the recruitment process. Figure 5: TaxComp\textsuperscript{eu} Overview presents the seven TaxComp\textsuperscript{eu} Core Values. A detailed description of the scope of each value can be found in Reference Document R02: TaxComp\textsuperscript{eu} Competencies Dictionary.

**ii. Tax Professional Competencies**

Professional Competencies are of use in a broad professional context and describe the motivation, abilities and traits required to perform effectively in a wide range of jobs/roles within the organisation. Also known as “soft skills” or “behavioural competencies”, Professional Competencies are an integral part of on-the-job success in virtually every context and occupation, and therefore do not apply to taxation only.

Twenty-two Professional Competencies have been designated as significant to different roles within a Tax Administration and are presented in Figure 5: TaxComp\textsuperscript{eu} Overview. A detailed description of the scope of each Professional Competency can be found in Reference Document R02: TaxComp\textsuperscript{eu} Competencies Dictionary.

**iii. Tax Operational Competencies**

Operational Competencies cover the demonstrable technical characteristics that enable successful performance in tax roles and as such, designate the core expertise of the Administration. However, it should be noted that Operational Competencies alone are not sufficient to perform as a tax professional. In all cases, they should be combined with other competencies (Professional and/or Management) to ensure that the tax professional will be successful in his/her role.

Sixteen Operational Competencies have been designated as significant to different roles within a Tax Administration and are presented in Figure 5: TaxComp\textsuperscript{eu} Overview. A detailed description of the scope of each Operational Competency can be found in Reference Document R02: TaxComp\textsuperscript{eu} Competencies Dictionary.

**iv. Tax Management Competencies**

Management Competencies are intended to be of specific use for roles with a management function. Some are tax-specific, while others are not. Naturally, there are many different levels of management, ranging from expert and line management to strategic management. The Management Competencies may apply to all levels, depending on the specific organisational context within national Administrations.

Seventeen Management Competencies have been designated as significant to different managerial roles within a Tax Administration and are presented in Figure 5: TaxComp\textsuperscript{eu} Overview. A detailed description of the scope of each Management Competency can be found in Reference Document R02: TaxComp\textsuperscript{eu} Competencies Dictionary.
II. TaxComp© Proficiency Levels

A proficiency level summarises the required level of proficiency for someone within a certain role. In combination with the competencies required for a certain role, it should mirror both the importance of the competency and the frequency of when it is required in the role. The proficiency levels used within the CFW apply to all the competencies in the framework (Professional, Operational and Management Competencies). There are four levels ranging from 1 (Awareness) to 4 (Expert). The proficiency levels do not apply to the seven Tax Core Values since all tax professionals are expected to adhere to and demonstrate these values.
Figure 6: *TaxComp* eu *Proficiency Levels Overview* indicates the proficiency levels definitions. A detailed description of the scope of each proficiency level supported by examples can be found in Reference Document R02: *TaxComp* eu *Competencies Dictionary.*

### TaxComp eu

**Proficiency Levels Overview**

<table>
<thead>
<tr>
<th>COMPETENCIES</th>
<th>level 1</th>
<th>level 2</th>
<th>level 3</th>
<th>level 4</th>
</tr>
</thead>
<tbody>
<tr>
<td>Management Career Path</td>
<td>Awareness of basic domain responsibilities and processes.</td>
<td>Adequate understanding of competency tasks (what needs to be done) and domain responsibilities / processes (how things work).</td>
<td>Experienced in both domain tasks (what needs to be done) and responsibilities / processes (how things work).</td>
<td>Understanding how competency tasks interlink with domain responsibilities and administrative processes.</td>
</tr>
<tr>
<td>Professional Competencies “How”</td>
<td>Demonstration of basic professional skills.</td>
<td>Trained in core professional skills to aid individual contribution.</td>
<td>Experienced demonstration of professional skills, including handling of special cases.</td>
<td>Experienced demonstration of professional skills. Required to utilise skills to aid domain and administrative processes.</td>
</tr>
<tr>
<td>Management Competencies “Why”</td>
<td>Demonstration of basic managerial ability.</td>
<td>Trained in core managerial ability to aid his/her management responsibilities.</td>
<td>Experienced demonstration of managerial ability, including handling of special cases.</td>
<td>Experienced demonstration of managerial ability. Required to utilise ability to aid domain and administrative processes.</td>
</tr>
</tbody>
</table>

**Figure 6 - TaxComp eu Proficiency Levels Overview**

### III. TaxComp eu Career Model

Career models are part of the HR development processes within organisations. They are composed of distinct career paths that *imply vertical growth or advancement to higher level positions*, but they can also entail *lateral movement within or across domains*. Career paths are designed to provide structure and transparency regarding the abilities, training and experience that qualify career progression. Moreover, they offer a standardised approach through which MS can define training needs and measures, structure recruitment to identify
roles to be fulfilled and validate performance evaluation processes. The EU TaxComp\textsuperscript{eu} career model currently identifies the following three career paths:

- **Operational Career Path**, includes roles from Tax Officer Trainee to Tax Senior Officer. Roles within this Career Path are typically involved in the day-to-day operational tax activities.
- **Expert Career Path**, includes the roles of Tax Expert and Senior Tax Expert. Roles within this Career Path are typically specialised in a certain domain, thus building substantial working experience and in-depth knowledge in this area.
- **Management Career Path**, includes roles from Line to Strategic Manager that typically involve operational and/or strategic management responsibilities.

Roles and levels can be combined depending on national organisational structure and context. For example, this makes it possible to be both an expert and lead a team. In other words, the three career paths provide different opportunities but can also be combined and therefore do not exclude each other. Figure 7: *TaxComp\textsuperscript{eu} Career Paths* presents the three Career Paths and distinct roles included in the TaxComp\textsuperscript{eu} Career Model and provides a short description for each of them.
IV. TaxComp\textsuperscript{eu} Functional Domains

EU Tax Functional Domains correspond to the logical segmentation of a Tax Administration to its subsequent tax functions. Such functions occupy a definite place on the organisational chart and are led by a functional manager (in most cases a Senior Manager). EU Tax Functional Domains define groupings of tax activities and/or processes and serve the purpose of mapping the organisational structure of a Tax Administration, along with the relevant roles in all hierarchical levels.
The EU Tax Functional Domains serve as a map to identify the distinctive tax business areas, the differentiation in tasks and responsibilities (further depicted in the TaxComp\textsuperscript{eu} role descriptions), and the optimal competency blend required by the roles operating in them (both presented here in section V). However, it should be noted that national tax organisational structure might not fully resemble the one proposed by the TaxComp\textsuperscript{eu}. This is an anticipated nationalisation challenge that will in no way obstruct the efforts to align national frameworks to the TaxComp\textsuperscript{eu}. During implementation support initiatives, national Administrations will be guided through such an alignment, taking special care to respect country practices and structure, whilst making it possible for the Administration to reap the benefits of the TaxComp\textsuperscript{eu}.

Six core domains were designated as integral functions of a Tax Administration. To complement the list, a supportive function was also introduced, catering for ancillary operations (e.g. HR, Training, ICT) that are considered essential in the day-to-day operations of the Tax Administration. Table 1 presents the TaxComp\textsuperscript{eu} Functional Domains along with their scopes. For a detailed description of each domain and the tax-specific responsibilities that correspond to it, please visit reference documents R03: TaxComp\textsuperscript{eu} 3.1.-3.8. Role Descriptions and R04: TaxComp\textsuperscript{eu} – Role Mapping Matrix.

<table>
<thead>
<tr>
<th>Functional Domain</th>
<th>Scope</th>
</tr>
</thead>
</table>
| **Tax Policy and Law** | **Tax Policy and Law** is responsible for the drafting, interpretation and administration of tax legislation (directives and regulations) to ensure up-to-date policies at national level as well as defining the scope of activities in which the National Tax Administration can act. This includes the mandate to achieve the Administration’s economic, political and sociological objectives in line with national legislation and in accordance with European Union policy. Moreover, it is responsible for collaborating with a growing global network of Tax Administrations, the Commission and international bodies, in order to negotiate tax treaties and coordinate the handling of international tax issues. Covering the full suite of direct and indirect taxation (Income tax, Corporate tax, Capital gain tax, VAT, Excise duty, etc.), the Tax Policy and Law department leads the following processes for the National Administration:  

- adopting governance and accountability approaches that are agile, flexible and responsive;  
- adopting business structures and technologies that are adaptive and open;  
- adopting processes that support wider engagement with stakeholders and users, are more accessible, and take into account all facets of the tax system;  
- ensuring the Tax Administration is sufficiently autonomous in the following areas: organisation and planning, budget management, performance management, resource allocation and HRM;  
- introducing new technologies or work methods (e.g. developing digital services);  
- developing guidance for emerging compliance risks (e.g. managing VAT carousel fraud, promoting proper implementation of the Organisation for Economic Co-operation and Development (OECD) actions on base erosion and profit shifting (BEPS);  
- encompassing advanced analytics techniques to gather insights from data to inform decisions, test policies and interventions (optimise debt management processes, ... |
improve filing rates and quality, deliver better taxpayer services and understand the wider impact of policy changes);

• monitoring of all Judgements from the national courts and EU Court of Justice;
• focusing on fair process and outcome effects on acceptance of decisions.

| Taxpayer Services | **Taxpayer Services** relates to all activities concerning the registration, identification, management, authentication and authorisation processes for individual taxpayers and corporations, covering the full suite of direct and indirect taxation (Income tax, Corporate tax, Capital gain tax, VAT, Excise duty, etc.). This department is the visible actor throughout the tax process. Emphasis is placed on making relevant information readily available to taxpayers via traditional paths as well as the internet, electronic enquiry services and interactive telephone answering systems. Moreover, it handles the exchange and privacy of taxpayer information, the use of tax e-platforms, the tax declaration processes and compliance management. |
| Tax Collection | **Tax Collection** relates to the process of revenue collection, covering the full suite of direct and indirect taxation (Income tax, Corporate tax, Capital gain tax, VAT, Excise duty, etc.), as well as the necessary measures against those not claiming tax returns on time and/or paying taxes when due. Moreover, it is responsible for verifying the accuracy and completeness of taxpayer-reported information and tax obligations. This unit performs tax gap analysis over time to provide valuable insight that informs policy and compliance strategies and helps revenue authorities understand the scale of non-compliance and emerging risks.

Depending on national legislation, Tax Collection may assume some or all of the following missions:

• **State financing**: With the aim of contributing to the smooth functioning of the state’s financing system.

• **Efficient tax collection and optimal recovery of debts**: With the aims of guaranteeing optimal tax collection, tax recovery, and taking / assuming specific actions against debtors and overseeing debt settlements and insolvency.

• **Repayment to individuals and enterprises**: With the aim of guaranteeing accurate and effective repayment of credits to taxpayers and the fair treatment of individuals and enterprises.

• **Allocation of income to the federal state and other authorities, including the EU**: With the aim of managing revenue collected in a spirit of transparency and professionalism and ensuring it is allocated to the federal state and other authorities, including the EU, accordingly.
| **Tax Audit** | Tax Audit relates to the recording and tracking the tax responsibilities of individuals and organisations to ensure compliance with taxation laws, covering the full suite of direct and indirect taxation (Income tax, Corporate tax, Capital gain tax, VAT, Excise duty, etc.). It involves interaction with economic operators, and the carrying out of active compliance activities aimed at deterring, detecting and addressing non-compliance with taxation laws. Activities commonly understood as audits include visits to business premises to view documents and interview staff, automated data-matching and official examination of the information that an individual or a business provides to the tax authority.

The department runs various types of tax audits:

- **Queries, desk and field audits**: aimed at verifying taxpayer compliance.
- **Statutory audit**: a mandatory audit of the complete set of books of accounts and financial statements, prepared by the management and employees of that organisation. |

| **Risk Management** | Risk Management relates to sustaining confidence in the tax system by putting in place strategies and structures to ensure compliance with tax law. The Risk Management department business cycle covers data management by identification, analysis, assessment, prioritisation, treatment and evaluation of all tax risk, covering the full suite of direct and indirect taxation (Income tax, Corporate tax, Capital gain tax, VAT, Excise duty, etc.).

The risk management process can be illustrated as a continuous loop, comprising the following steps:

- **risk identification**: determine the likely sources of risk and the magnitude of that risk threatening the objectives of the organisation with specific focus on budgetary incomes;
- **risk analysis**: gather and understand computer data, human knowledge and intelligence to discover essential risk components and features;
- **risk assessment and prioritisation**: identify the most significant risks;
- **treatment**: neutralise negative risk for the Administration’s objectives with specific focus on safeguarding the budgetary incomes (risk prevention, transfer and reduction);
- **evaluation**: measure effectiveness and efficiency in dealing with each of the steps in the process. |

| **Tax Fraud and Investigation** | Tax Fraud and Investigation is responsible for conducting in-depth investigations regarding deliberate evasion of tax and the 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 (e.g. cross-country VAT transactions).
- **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.

| Supportive Functions | Ancillary (supporting) activities carried out by the Administration in order to facilitate Tax Administrations and employees during the overall execution of core activities. The tasks and outputs of support functions are not themselves directly related to tax core activities and processes, however promote their un-obscured actualisation and, as such, are considered essential in the day-to-day operations of the Tax Administration. Main Supportive Functions include:

- **HRM**: dealing with issues relating to employees, such as the performance management process, staffing and recruitment, compliance with labour law, provision of temporary personnel, payroll management, succession and workforce planning, as well as health and safety and medical services.

- **Training Management**: handling the full cycle of training activities, from training needs analysis to the design of the Administration’s training plan, the development of individual training paths, devising relevant training material and overlooking/organising the facilitation of training programmes (e.g. classroom teaching, e-learnings and webinars, on-the-job learning, mentorship schemes, etc.), with the aim of improving individual and group performance and achieving the Administration’s strategic goals.

- **Information and Communication Technology (ICT) services**: information technology (IT) services and telecommunication (IT services including IT strategic planning, IT project management and related business analysis, data management, hardware and software management and consultancy, customised software data, processing and database services, maintenance and repair, web hosting, as well as other computer-related and information services, IT solutions testing services, IT Helpdesk).

Depending on the national Administration structure, other support services might include: Internal Audit, Logistics and Facility Management, Accounting and Finance, Public Relations, Press and Communications, Reporting and Statistics, Project Management, Planning, etc.

| Table 3 - TaxComp\textsuperscript{eu} Functional Domains |

V. **TaxComp\textsuperscript{eu} Role Descriptions and Competency Profiles**

Role Descriptions describe the skills, competencies and responsibilities that are needed to perform each role and define where the role fits within the overall hierarchy of an organisation.
The TaxComp\textsuperscript{eu} Role Descriptions follow the equivalent structure of the Customs Role Descriptions to foster common ground and continuity, and include the following sections:

- **Section 1: Organisational Information**, the role title and level;
- **Section 2: Scope of the Role**, a brief description of the general organisational requirements of the specific position level, as well as how it interacts within the hierarchy;
- **Section 3: Responsibilities within the scope of the domain**, a detailed, task-based overview of the principal areas of responsibility within the domain;
- **Section 4: Role responsibilities within the scope of the domain**, the high-level tasks of professional (and/or management) responsibilities pertaining to the level of the role.
- **Section 5: Role-Specific Competency Profile**, the optimal assortment of Professional, Operational and Management (where relevant) competencies, along with distinct proficiency levels per competency, for the role to be successful.

The complete set of TaxComp\textsuperscript{eu} Role Descriptions and Competency Profiles can be found in reference documents R03: TaxComp\textsuperscript{eu} 3.1.–3.8. Role Descriptions.

Figure 8 gives an example of a TaxComp\textsuperscript{eu} Role Description and Figure 9 the equivalent Competency Profile, specific to the role of Tax Officer in Taxpayer Services.
Section 1: Organisational Information

Role Title: Tax Officer in Taxpayer Services
Level: Tax Officer
Functional Domain: Taxpayer Services

Section 2: Scope of the Role

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.

Section 3: Responsibilities within the scope of the domain

Depending on national legislation and organisational design, the person holding the role will be involved in some or most of the following duties of the Taxpayer Services functional domain:

• processing tax returns;
• providing electronic services to the public (e.g. tax information on how to claim tax returns, fulfill tax obligations and solve common tax issues, download IRD software and tax forms, use interactive application software to compute liability under salaries tax and personal assessment, access personalised online tax services under the eTAX portal);
• supporting taxpayers with more self-service options (e.g. digital services, mobile apps, etc.), providing the respective tax customer portal with a wide range of user-centred tools and services and implementing no-stop shop for certain target groups (where pre-filled in tax declarations are provided to the customers);
• providing easy-to-understand and accessible guidance to taxpayers as well as improved tax rulings interpretation services via various channels;
• managing and maintaining tax registers, electronic Identification and Authentication Services (eIDAS) within the EU, security and authentication of taxpayer information (e.g. prevention of unlawful attempts to obtain information, protection of taxpayers’ privacy and rights, taxpayer authentication);
• managing small and medium-sized enterprise (SME) compliance;
• processing tax issues with large taxpayers, enterprises and taxpayers of great wealth;
• identifying taxpayer satisfaction through customer experience management and satisfaction surveys;
• implementing co-operative compliance programmes for large businesses as well as public awareness compliance measures;
• taking appropriate provisions to ensure legal security to taxpayers, respect private, family and privacy rights according to the General Data Protection Regulation, the Convention on the Protection of Human Rights and Fundamental Freedoms and other relevant rulings;
• internal exchange of experience as well as collaboration on national level with relevant stakeholders within the scope of the domain.

Section 4: Role responsibilities within the scope of the domain

The main responsibilities of a Tax Officer role within Taxpayer Services are focused on maximising his/her own performance in order to reach the objectives of the operational team. 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.

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:

1. Organising own work, thereby maximising own performance accordingly.
2. Developing strong technical knowledge on a personal level and on a continuous basis.
3. Supporting other team members and occasionally developing trainees to perform their tasks.
4. Operating and communicating effectively and with appropriate political awareness and sensitivity with all relevant stakeholders.
5. Delivering high-quality work products.
6. Building and maintaining good working relationships within the team and department, as well as with clients.
7. Reporting status and relevant difficulties or issues to his/her manager in a proactive and timely manner.
8. Communicating suggestions and potential process improvements to his/her manager regarding specific procedures to increase operational efficiency.
9. Effectively cooperating with others, sharing knowledge and expertise whenever required.
10. Building a network with other Tax Officers within the Tax Administration, as well as at international level.

Figure 8 - Example of a TaxComp™ Role Description
VI. TaxComp™ Role Mapping Matrix and Mapping Tool

All above TaxComp™ components are consolidated into the R04: TaxComp™ Role Mapping Matrix (Figure 10), an excel tool that includes a(n):

- map of all common tax core roles per functional domain and career path;
- detailed role description for every role accounted for within the matrix that can be consulted by clicking on the relevant link;
- optimal competency profile accompanying each role description.

The Mapping Tool [R05] is a standalone tool that includes all necessary information to enable users to apply the TaxComp™ fully and develop role profiles customised to their national Administrations. The tool consists of the two templates for role mapping:

- “Create a Role” template for the definition of a role, mapped with its associated competencies. The user will then select the associated proficiency levels for the chosen competencies;
- “Roles Overview” template is for a high-level overview of all roles / competencies in a matrix. For example, this is useful for HR to have a high-level view of the roles. It is editable, enabling users to add more competencies / roles.
<table>
<thead>
<tr>
<th>Type</th>
<th>Functional Domains</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>High Level Strategic Management</strong></td>
<td>Director General of a Tax Administration</td>
</tr>
<tr>
<td>Assistant Director/Director of a Tax Region</td>
<td></td>
</tr>
</tbody>
</table>
| **Senior Management**       | Senior Manager, Tax Policy and Law  
                               | Senior Manager, Taxpayer services  
                               | Senior Manager, Tax Collection  
                               | Senior Manager, Tax Audit  
                               | Senior Manager, Risk Management  
                               | Senior Manager, Tax Fraud and Investigation  
                               | Senior Manager, Supportive Function |
| **Middle Management**       | Middle Manager, Tax Policy and Law  
                               | Middle Manager, Taxpayer services  
                               | Middle Manager, Tax Collection  
                               | Middle Manager, Tax Audit  
                               | Middle Manager, Risk Management  
                               | Middle Manager, Tax Fraud and Investigation  
                               | Middle Manager, Supportive Function |
| **Line Management**         | Line Manager, Tax Policy and Law  
                               | Line Manager, Taxpayer services  
                               | Line Manager, Tax Collection  
                               | Line Manager, Tax Audit  
                               | Line Manager, Risk Management  
                               | Line Manager, Tax Fraud and Investigation  
                               | Line Manager, Supportive Function |
| **Senior Expert**           | Senior Expert, Tax Policy and Law  
                               | Senior Expert, Taxpayer services  
                               | Senior Expert, Tax Collection  
                               | Senior Expert, Tax Audit  
                               | Senior Expert, Risk Management  
                               | Senior Expert, Tax Fraud and Investigation  
                               | Senior Expert, Supportive Function |
| **Expert**                  | Expert, Tax Policy and Law  
                               | Expert, Taxpayer services  
                               | Expert, Tax Collection  
                               | Expert, Tax Audit  
                               | Expert, Risk Management  
                               | Expert, Tax Fraud and Investigation  
                               | Expert, Supportive Function |
| **Senior Tax Officer**      | Senior Tax Officer, Tax Policy and Law  
                               | Senior Tax Officer, Taxpayer services  
                               | Senior Tax Officer, Tax Collection  
                               | Senior Tax Officer, Tax Audit  
                               | Senior Tax Officer, Risk Management  
                               | Senior Tax Officer, Tax Fraud and Investigation  
                               | Senior Tax Officer, Supportive Function |
| **Tax Officer**             | Tax Officer, Tax Policy and Law  
                               | Tax Officer, Taxpayer services  
                               | Tax Officer, Tax Collection  
                               | Tax Officer, Tax Audit  
                               | Tax Officer, Risk Management  
                               | Tax Officer, Tax Fraud and Investigation  
                               | Tax Officer, Supportive Function |
| **Tax Officer Trainee**     | Tax Officer Trainee, Tax Policy and Law  
                               | Tax Officer Trainee, Taxpayer services  
                               | Tax Officer Trainee, Tax Collection  
                               | Tax Officer Trainee, Tax Audit  
                               | Tax Officer Trainee, Risk Management  
                               | Tax Officer Trainee, Tax Fraud and Investigation  
                               | Tax Officer Trainee, Supportive Function |

*Figure 10 - TaxComp™ Role Mapping Matrix*
D. The TaxComp\textsuperscript{eu} Toolbox

The TaxComp\textsuperscript{eu} consists of the following documents and supporting tools:

1. **TaxComp\textsuperscript{eu} Overview** – Present document describing the full functionality of the framework for EU Taxation.

2. **TaxComp\textsuperscript{eu} Competency Dictionary** – Pdf document containing detailed descriptions of the Core Values, and Professional, Operational and Management Competencies. Also provides Proficiency Levels descriptions [R02].

3. **TaxComp\textsuperscript{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 [R03]:
   3.1. TaxComp\textsuperscript{eu} Role Descriptions – Tax Policy and Law
   3.2. TaxComp\textsuperscript{eu} Role Descriptions – Taxpayer Services
   3.3. TaxComp\textsuperscript{eu} Role Descriptions – Tax Collection
   3.4. TaxComp\textsuperscript{eu} Role Descriptions – Tax Audit
   3.5. TaxComp\textsuperscript{eu} Role Descriptions – Risk Management
   3.6. TaxComp\textsuperscript{eu} Role Descriptions – Tax Fraud and Investigation
   3.7. TaxComp\textsuperscript{eu} Role Descriptions – Supportive Functions
   3.8. TaxComp\textsuperscript{eu} Role Descriptions – Cross Functional

4. **TaxComp\textsuperscript{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 [R04] and **TaxComp\textsuperscript{eu} Mapping Tool** – Excel file to develop role profiles custom to national Administration needs [R05].

5. **The TaxComp\textsuperscript{eu} Training Curriculum**, available in Q1 2020.

6. **TaxComp\textsuperscript{eu} Communication support:**
   a. **TaxComp\textsuperscript{eu} Communication Messages** – Pdf document containing major communication arguments towards leadership, HR departments and executives, employees within the Tax Administration and other general audiences, to help support TaxComp\textsuperscript{eu} Implementation initiatives [R06].
   b. **TaxComp\textsuperscript{eu} Europa webpage** – containing all relevant TaxComp\textsuperscript{eu} information [https://ec.europa.eu/taxation_customs/tax-cfw-interactive-brochure](https://ec.europa.eu/taxation_customs/tax-cfw-interactive-brochure).
   c. Developing the EU Competency Framework for Tax Infographic [R07] and **TaxComp\textsuperscript{eu} Launch Infographic** [R08].

7. **TaxComp\textsuperscript{eu} Implementation support initiatives** to be announced.
E. Future TaxComp\textsuperscript{eu} elements and support

Localisation of the complete TaxComp\textsuperscript{eu} Toolbox (section D) \textbf{in all EU languages} has already commenced and is expected to finish by Q2 2020. Upon completion, the material will be available in all EU languages on the official EU website EUROPA.

Based on the TaxComp\textsuperscript{eu}, a competency assessment e-tool (TaxCAT) is currently being developed and will be available for national use in Q1 2020. The tool provides a simple, user-friendly way to assess institutional capacity in all TaxComp\textsuperscript{eu} competency areas according to national needs.

The \textbf{TaxComp\textsuperscript{eu} Training Curriculum} will be available in Q1 2020. A detailed library of training topics and outcomes per each TaxComp\textsuperscript{eu} competency area, the TaxComp\textsuperscript{eu} Training Curriculum
is a tool that provides direct, to-the-point, tax-specific input for use by national training departments. Translation in all EU languages will follow the development of the final English version.

Following the completion of the TaxComp\textsuperscript{eu}, \textbf{Implementation support initiatives} run by the EU will be launched to support MS in their efforts to align their national HR structures to the proposed TaxComp\textsuperscript{eu}, thus making full use of the benefits the EU framework has to offer. Initiatives will include, among others, the issuance of a step-by-step guide to TaxComp\textsuperscript{eu} implementation, organisation of TaxComp\textsuperscript{eu} Implementation CLEP events, Country visits, etc. To pave the way for successful implementation and create well-deserved anticipation of the framework, an extended library of \textbf{TaxComp\textsuperscript{eu} Communication Messages} has been developed (R06: TaxComp\textsuperscript{eu} Communication Messages). These target different audiences, namely leadership, HR departments and executives, Tax Administration employees, and other general audiences. We urge all interested parties to visit the relevant document and become familiar with the major argumentation supporting the TaxComp\textsuperscript{eu} Implementation initiative.

\textit{End of document}