

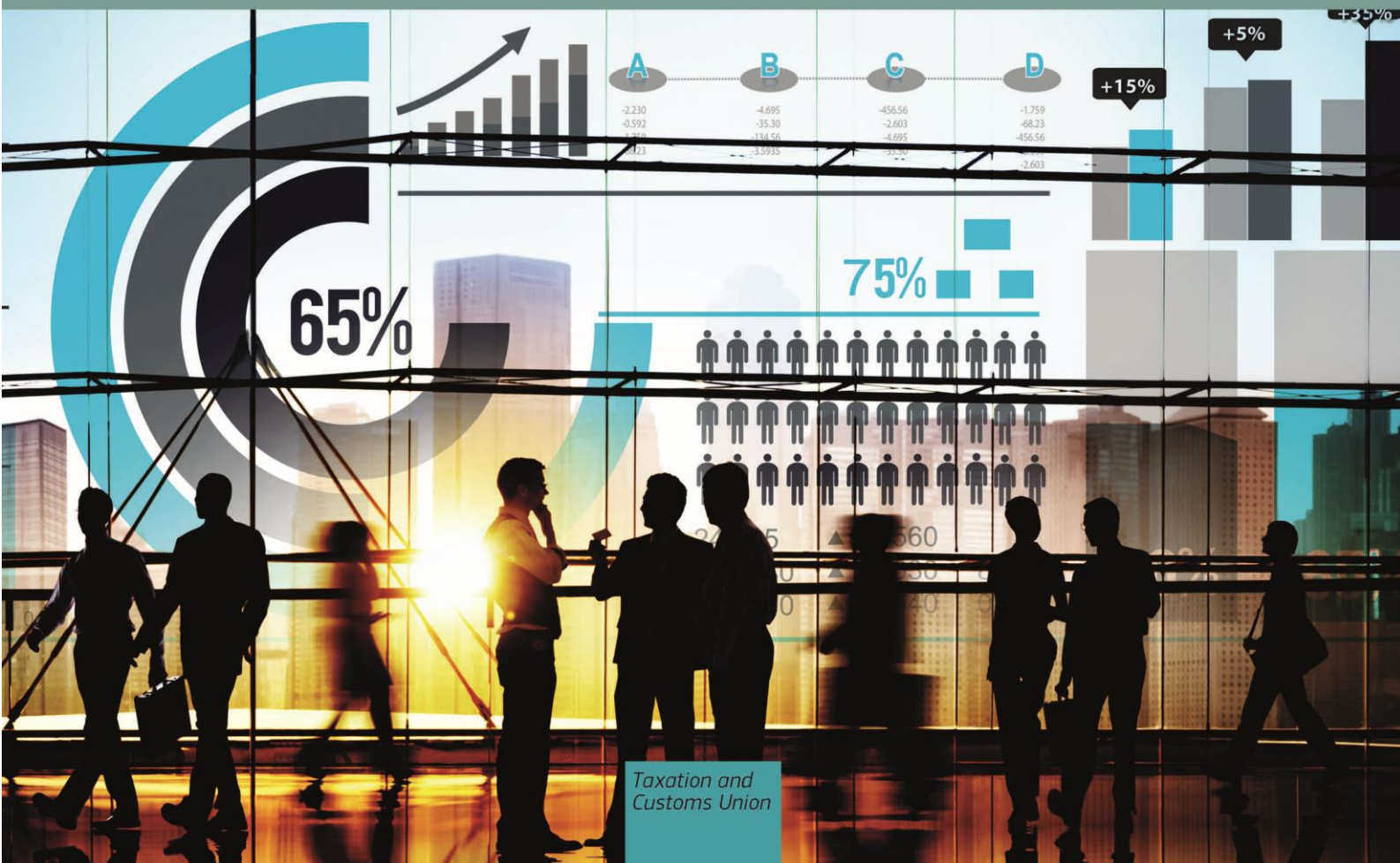


European
Commission

TaxComp^{eu}

EU Tax
Competency
Framework

*Role Descriptions –
Risk Management*



Taxation and
Customs Union

RISK MANAGEMENT

Scope

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, with the following steps:

- **risk identification:** determine the likely sources of risk and the magnitude of that risk threatening organisational objectives, 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.

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

- steering the development and continuous evolution of Risk Management strategies, processes and tools;
- managing the risk management process: identification of risks, assessment and prioritisation risks, analysis of compliance behaviours (causes, options for treatment), determining treatment categories, planning and implementing strategies, evaluating compliance outcomes;
- data management and optimisation of data management processes, to improve detection and prevention of non-compliance;
- audit case selection, tax investigation, data matching and non-file checks;
- carrying out tax gap measurements and robust risk monitoring;
- monitoring and evaluation of the performance of tax audits;
- managing integrated risk assessment;
- using risk-based systems to monitor tax fraud and avoidance;
- informing and supporting the deployment of resources;
- 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 **Risk Management** functional domain:

Management Roles:	Expert Roles:	Operational Roles:
Senior Manager	Senior Expert	Senior Tax Officer
Middle Manager	Expert	Tax Officer
Line Manager		Tax Officer Trainee

TaxComp ^{eu} Role Description - Senior Manager in Risk Management	
Section 1: Organisational Information	
Role Title:	Senior Manager in Risk Management
Level:	Senior Manager
Functional Domain:	Risk Management
Section 2: Scope of the Role	
<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>	
Section 3: Responsibilities within the scope of the domain	
<p><i>Depending on national legislation and organisational design, the main department responsibilities include some, most or all of the following:</i></p> <ul style="list-style-type: none"> • steering the development and continuous evolution of Risk Management strategies, processes and tools; • managing the risk management process: identification of risks, assessment and prioritisation risks, analysis of compliance behaviours (causes, options for treatment), determining treatment categories, planning and implementing strategies, evaluating compliance outcomes; • data management and optimisation of data management processes, to improve detection and prevention of non-compliance; • audit case selection, tax investigation, data matching and non-file checks; • carrying out tax gap measurements and robust risk monitoring; • monitoring and evaluation of the performance of tax audits; • managing integrated risk assessment; • using risk-based systems to monitor tax fraud and avoidance; • informing and supporting the deployment of resources; • internal exchange of experience, as well as collaboration on national and international level with other stakeholders within the scope of the domain. 	
Section 4: Role responsibilities within the scope of the domain	
<p><i>The main responsibilities of a Senior Manager role within Risk Management are focused on guaranteeing the overall coordination, cooperation and performance of the department 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><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></p> <ol style="list-style-type: none"> 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. 2. Maximising compliance by managing the activities in line with the overall department's approach. 3. Ensuring and following up periodically on overall performance and tracking progress to meet strategic objectives. 4. Reporting performance and progress to his or her Senior Manager, who will usually be at the strategic management level. 5. Ensuring ongoing professional development for his/her team(s). 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. 	

TaxComp^{eu} - Role Descriptions: Risk Management

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	OC3 Taxpayer Compliance	1	MC3 Conflict Management	3
PC5 Problem Solving	3	OC4 Tax Audit	1	MC4 Negotiating	4
PC6 Analytical Thinking	3	OC5 Tax Collection	1	MC6 Communication Management	4
PC11 Technological Ability	2	OC8 Tax Fraud and Investigation	1	MC7 Change Management	4
PC13 Data Protection	2	OC9 Exchange of Information	1	MC8 Managerial Courage	4
PC17 Dealing with Operational Risk	2	OC10 International Tax Affairs	1	MC9 Emerging Tax Trends	2
PC18 Professional Networking	2	OC11 Risk Management and Analysis	2	MC10 Strategy Design	4
PC21 English as a Foreign Language	2	OC12 Operational and Advanced Tax Relevant Data Analytics	2	MC11 Political Awareness	4
				MC12 Mentoring / Coaching	2
		OC16 Taxation of New Emerging Businesses and Digital Economy	1	MC14 Visionary Leadership	4
				MC15 Strategic Agility	4
				MC16 Innovation	3
				MC17 Entrepreneurship	2

TaxComp ^{eu} Role Description - Middle Manager in Risk Management	
Section 1: Organisational Information	
Role Title:	Middle Manager in Risk Management
Level:	Middle Manager
Functional Domain:	Risk Management
Section 2: Scope of the Role	
<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>	
Section 3: Responsibilities within the scope of the domain	
<p><i>Depending on national legislation and organisational design, the main department responsibilities include some, most or all of the following:</i></p> <ul style="list-style-type: none"> • steering the development and continuous evolution of Risk Management strategies, processes and tools; • managing the risk management process: identification of risks, assessment and prioritisation risks, analysis of compliance behaviours (causes, options for treatment), determining treatment categories, planning and implementing strategies, evaluating compliance outcomes; • data management and optimisation of data management processes, to improve detection and prevention of non-compliance; • audit case selection, tax investigation, data matching and non-file checks; • carrying out tax gap measurements and robust risk monitoring; • monitoring and evaluation of the performance of tax audits; • managing integrated risk assessment; • using risk-based systems to monitor tax fraud and avoidance; • informing and supporting the deployment of resources; • internal exchange of experience, as well as collaboration on national and international level with other stakeholders within the scope of the domain. 	
Section 4: Role responsibilities within the scope of the domain	
<p><i>The main responsibilities of a Middle Manager role within Risk Management are focused on guaranteeing the overall coordination, cooperation and performance of the department and ensuring a high level follow up of the operational performance 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><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></p> <ol style="list-style-type: none"> 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. 2. Maximising compliance by managing the activities in line with the overall department’s approach. 3. Ensuring and following up periodically on overall performance and tracking progress to meet strategic objectives. 4. Reporting performance and progress to his/her Senior Manager (e.g. the Regional Director and National Office). 5. Ensuring the development of strong operational knowledge for his/her team(s). 6. Providing support and mentoring to team members regarding their professional development by setting clear performance goals and measures on how to achieve them. 7. Ensuring that team members operate and communicate with appropriate political and socioeconomic awareness and sensitivity. 8. Capturing ideas and suggestions for potential process improvements to increase operational efficiency, evaluating the suggestions and 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. 	

TaxComp^{eu} - Role Descriptions: Risk Management

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	OC3 Taxpayer Compliance	2	MC3 Conflict Management	3
PC5 Problem Solving	3	OC4 Tax Audit	2	MC4 Negotiating	4
PC6 Analytical Thinking	3	OC5 Tax Collection	2	MC5 Project Management	2
PC11 Technological Ability	2	OC8 Tax Fraud and Investigation	2	MC6 Communication Management	4
PC13 Data Protection	2	OC9 Exchange of Information	2	MC7 Change Management	3
PC17 Dealing with Operational Risk	2	OC10 International Tax Affairs	2	MC8 Managerial Courage	3
PC18 Professional Networking	2	OC11 Risk Management and Analysis	3	MC9 Emerging Tax Trends	2
PC21 English as a Foreign Language	2	OC12 Operational and Advanced Tax Relevant Data Analytics	3	MC10 Strategy Design	3
				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 ^{eu} Role Description - Line Manager in Risk Management	
Section 1: Organisational Information	
Role Title:	Line Manager in Risk Management
Level:	Line Manager
Functional Domain:	Risk Management
Section 2: Scope of the Role	
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).	
Section 3: Responsibilities within the scope of the domain	
<p><i>Depending on national legislation and organisational design, the main department responsibilities include some, most or all of the following:</i></p> <ul style="list-style-type: none"> • steering the development and continuous evolution of Risk Management strategies, processes and tools; • managing the risk management process: identification of risks, assessment and prioritisation risks, analysis of compliance behaviours (causes, options for treatment), determining treatment categories, planning and implementing strategies, evaluating compliance outcomes; • data management and optimisation of data management processes, to improve detection and prevention of non-compliance; • audit case selection, tax investigation, data matching and non-file checks; • carrying out tax gap measurements and robust risk monitoring; • monitoring and evaluation of the performance of tax audits; • managing integrated risk assessment; • using risk-based systems to monitor tax fraud and avoidance; • informing and supporting the deployment of resources; • internal exchange of experience, as well as collaboration on national and international level with other stakeholders within the scope of the domain. 	
Section 4: Role responsibilities within the scope of the domain	
<p><i>The main responsibilities of a Line Manager role within Risk Management are focused on 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 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><i>In the context of the above-mentioned functional domain duties (Section 3), a person operating in this role is responsible to fulfil the following requirements:</i></p> <ol style="list-style-type: none"> 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. 2. Directly managing a team of operational roles. 3. Maximising his/her team's performance through efficient organisation and delegation of the work. 4. Mentoring team members regarding their professional development by setting clear performance goals and measures on how to achieve them. 5. Supporting and developing team members and ensuring that they continue to develop strong technical knowledge. 6. Providing flexibility and adequate conditions to team members to maximise efficiency. 7. Ensuring that team members operate and communicate with appropriate political and socioeconomic awareness and sensitivity. 8. Verifying the quantity and quality of the work products delivered by his/her team. 9. Reporting performance and progress related to operational objectives to his/her Middle Manager. 10. Capturing ideas and suggestions for potential process improvements to increase operational efficiency and evaluate the suggestions. 11. Acting as the reference point for complex / innovative cases within his/her area of expertise. 12. Ensuring effective cooperation with other departments within the Tax Administration and outside the Administration. 13. Offering first-line support regarding special cases for his/her team members. 14. Building a network with other tax managers and employees within the EU. 	

TaxComp^{eu} - Role Descriptions: Risk Management

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	OC3 Taxpayer Compliance	2	MC3 Conflict Management	3
PC5 Problem Solving	3	OC4 Tax Audit	2	MC4 Negotiating	3
PC6 Analytical Thinking	3	OC5 Tax Collection	2	MC5 Project Management	3
PC11 Technological Ability	3	OC8 Tax Fraud and Investigation	2	MC6 Communication Management	3
PC13 Data Protection	3	OC9 Exchange of Information	2	MC7 Change Management	2
PC17 Dealing with Operational Risk	3	OC10 International Tax Affairs	2	MC8 Managerial Courage	2
PC18 Professional Networking	2	OC11 Risk Management and Analysis	3	MC9 Emerging Tax Trends	2
PC21 English as a Foreign Language	2	OC12 Operational and Advanced Tax Relevant Data Analytics	3	MC10 Strategy Design	2
				MC12 Mentoring / Coaching	3
		OC16 Taxation of New Emerging Businesses and Digital Economy	2	MC13 Process Management	3
				MC16 Innovation	2
				MC17 Entrepreneurship	3

TaxComp ^{eu} Role Description - Senior Expert in Risk Management	
Section 1: Organisational Information	
Role Title:	Senior Expert in Risk Management
Level:	Senior Expert
Functional Domain:	Risk Management
Section 2: Scope of the Role	
<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>	
Section 3: Responsibilities within the scope of the domain	
<p><i>Depending on national legislation and organisational design, the main department responsibilities include some, most or all of the following:</i></p> <ul style="list-style-type: none"> • steering the development and continuous evolution of Risk Management strategies, processes and tools; • managing the risk management process: identification of risks, assessment and prioritisation risks, analysis of compliance behaviours (causes, options for treatment), determining treatment categories, planning and implementing strategies, evaluating compliance outcomes; • data management and optimisation of data management processes, to improve detection and prevention of non-compliance; • audit case selection, tax investigation, data matching and non-file checks; • carrying out tax gap measurements and robust risk monitoring; • monitoring and evaluation of the performance of tax audits; • managing integrated risk assessment; • using risk-based systems to monitor tax fraud and avoidance; • informing and supporting the deployment of resources; • internal exchange of experience, as well as collaboration on national and international level with other stakeholders within the scope of the domain. 	
Section 4: Role responsibilities within the scope of the domain	
<p><i>The main responsibilities of a Senior Expert role within Risk Management are focused on developing and applying extensive knowledge and expertise in tax areas relevant to his/her department and guaranteeing department effectiveness 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><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></p> <ol style="list-style-type: none"> 1. Developing strong and focused technical, expert knowledge on a personal level and on a continuous basis. 2. Potentially assisting in policy development when related to his or her specific expertise. 3. Responding to queries related to complex or unclear cases for specific activities. 4. Organising own work within his/her field of responsibility, thereby maximising own performance accordingly. 5. Building and maintaining very good working relationships and communicating proactively with his/her stakeholders and other departments within the Tax Administration. 6. Understanding, cooperating and communicating effectively with appropriate political and socioeconomic awareness and sensitivity. 7. Delivering high-quality work products in a timely manner. 8. Reporting status and relevant difficulties or issues to his or her manager in a proactive and timely manner. 9. Communicating suggestions and potential process improvements regarding procedures to his or her manager to increase operational efficiency. 10. Helping others build strong technical expert knowledge and providing support in solving complex / innovative cases. 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. 	

TaxComp^{eu} - Role Descriptions: Risk Management

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	OC3 Taxpayer Compliance	3	MC6 Communication Management	3
PC5 Problem Solving	3	OC4 Tax Audit	3	MC9 Emerging Tax Trends	3
PC6 Analytical Thinking	4	OC5 Tax Collection	3	MC12 Mentoring / Coaching	2
PC7 Adaptability to Change	2	OC8 Tax Fraud and Investigation	3	MC13 Process Management	3
PC9 Coping with Stress	2	OC9 Exchange of Information	3		
PC10 Knowledge/Experience Sharing	4	OC10 International Tax Affairs	3		
PC11 Technological Ability	3	OC11 Risk Management and Analysis	4		
PC12 Interpersonal Relations	2	OC12 Operational and Advanced Tax Relevant Data Analytics	4		
PC13 Data Protection	3				
PC14 Handling Conflict	2	OC16 Taxation of New Emerging Businesses and Digital Economy	3		
PC16 Data Management	3				
PC17 Dealing with Operational Risk	3				
PC18 Professional Networking	3				
PC19 Working Virtually	2				
PC21 English as a Foreign Language	2				

TaxComp ^{eu} Role Description - Expert in Risk Management	
Section 1: Organisational Information	
Role Title:	Expert in Risk Management
Level:	Expert
Functional Domain:	Risk Management
Section 2: Scope of the Role	
<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>	
Section 3: Responsibilities within the scope of the domain	
<p><i>Depending on national legislation and organisational design, the main department responsibilities include some, most or all of the following:</i></p> <ul style="list-style-type: none"> • steering the development and continuous evolution of Risk Management strategies, processes and tools; • managing the risk management process: identification of risks, assessment and prioritisation risks, analysis of compliance behaviours (causes, options for treatment), determining treatment categories, planning and implementing strategies, evaluating compliance outcomes; • data management and optimisation of data management processes, to improve detection and prevention of non-compliance; • audit case selection, tax investigation, data matching and non-file checks; • carrying out tax gap measurements and robust risk monitoring; • monitoring and evaluation of the performance of tax audits; • managing integrated risk assessment; • using risk-based systems to monitor tax fraud and avoidance; • informing and supporting the deployment of resources; • internal exchange of experience, as well as collaboration on national and international level with other stakeholders within the scope of the domain. 	
Section 4: Role responsibilities within the scope of the domain	
<p><i>The main responsibilities of an Expert role within Risk Management are focused on developing knowledge and expertise in tax areas relevant to his/her department and guaranteeing department effectiveness 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><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></p> <ol style="list-style-type: none"> 1. Developing strong and focused technical, expert knowledge on a personal level and on a continuous basis. 2. Responding to queries related to complex or unclear cases for specific activities. 3. Organising own work within his/her field of responsibility, thereby maximising own performance accordingly. 4. Building and maintaining very good working relationships and communicating proactively with his/her stakeholders and other departments within the Tax Administration. 5. Understanding, cooperating and communicating effectively with appropriate political awareness and sensitivity. 6. Delivering high-quality work products in a timely manner. 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 regarding procedures to his/her manager to increase operational efficiency. 9. Helping others build strong technical expert knowledge and providing support in solving complex cases. 10. Building a strong network and effectively cooperating with other individuals and departments. 11. Sharing knowledge and expertise whenever required. 12. Building a network with other tax experts and employees within the EU. 13. Assisting and participating in international project groups, whenever required. 14. Ensuring dialogue with relevant national, EU and international authorities and institutions. 	

TaxComp^{eu} - Role Descriptions: Risk Management

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	OC3 Taxpayer Compliance	2	MC6 Communication Management	2
PC4 Decision Making	3	OC4 Tax Audit	2	MC9 Emerging Tax Trends	2
PC5 Problem Solving	3	OC5 Tax Collection	2	MC13 Process Management	2
PC6 Analytical Thinking	3	OC8 Tax Fraud and Investigation	2		
PC7 Adaptability to Change	2	OC9 Exchange of Information	2		
PC9 Coping with Stress	2	OC10 International Tax Affairs	2		
PC10 Knowledge/Experience Sharing	3	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	OC16 Taxation of New Emerging Businesses and Digital Economy	2		
PC14 Handling Conflict	2				
PC16 Data Management	2				
PC17 Dealing with Operational Risk	2				
PC18 Professional Networking	2				
PC19 Working Virtually	2				
PC21 English as a Foreign Language	2				

TaxComp ^{eu} Role Description - Senior Tax Officer in Risk Management	
Section 1: Organisational Information	
Role Title:	Senior Tax Officer in Risk Management
Level:	Senior Tax Officer
Functional Domain:	Risk Management
Section 2: Scope of the Role	
<p>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.</p>	
Section 3: Responsibilities within the scope of the domain	
<p><i>Depending on national legislation and organisational design, the main department responsibilities include some, most or all of the following:</i></p> <ul style="list-style-type: none"> • steering the development and continuous evolution of Risk Management strategies, processes and tools; • managing the risk management process: identification of risks, assessment and prioritisation risks, analysis of compliance behaviours (causes, options for treatment), determining treatment categories, planning and implementing strategies, evaluating compliance outcomes; • data management and optimisation of data management processes, to improve detection and prevention of non-compliance; • audit case selection, tax investigation, data matching and non-file checks; • carrying out tax gap measurements and robust risk monitoring; • monitoring and evaluation of the performance of tax audits; • managing integrated risk assessment; • using risk-based systems to monitor tax fraud and avoidance; • informing and supporting the deployment of resources; • internal exchange of experience, as well as collaboration on national and international level with other stakeholders within the scope of the domain. 	
Section 4: Role responsibilities within the scope of the domain	
<p><i>The main responsibilities of a Senior Tax Officer role within Risk Management are focused on maximising his/her own performance and supporting his/her Line Management in order to reach the objectives of the operational team. 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><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></p> <ol style="list-style-type: none"> 1. Demonstrating strong technical knowledge on a personal level and on a continuous basis regarding tax activities and procedures. 2. Successfully handling complex and challenging cases within his/her department. 3. Organising own work, thereby maximising own performance accordingly. 4. Supporting other team members, officers and trainees to perform their tasks. 5. Delivering high-quality work products. 6. Acting as a point of reference for complex issues within his/her area of expertise. 7. Building and maintaining good working relationships within the team and department, as well as with clients. 8. Building a network with other Tax Officers within the organisation. 9. Reporting status and relevant difficulties or issues to his/her manager in a proactive and timely manner. 10. Communicating suggestions and potential process improvements regarding specific procedures and processes to his/her manager to increase operational efficiency. 11. Operating and communicating effectively and with appropriate political awareness and sensitivity with all relevant stakeholders. 12. Effectively cooperating with other individuals and departments, both at a national and international level, sharing knowledge and expertise whenever required. 	

TaxComp^{eu} - Role Descriptions: Risk Management

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	OC3 Taxpayer Compliance	2		
PC4 Decision Making	3	OC4 Tax Audit	2		
PC5 Problem Solving	2	OC5 Tax Collection	2		
PC6 Analytical Thinking	3	OC8 Tax Fraud and Investigation	2		
PC7 Adaptability to Change	2	OC9 Exchange of Information	2		
PC8 Time Management	2	OC10 International Tax Affairs	2		
PC9 Coping with Stress	2	OC11 Risk Management and Analysis	3		
PC10 Knowledge/Experience Sharing	2	OC12 Operational and Advanced Tax Relevant Data Analytics	3		
PC11 Technological Ability	3				
PC12 Interpersonal Relations	2	OC16 Taxation of New Emerging Businesses and Digital Economy	2		
PC13 Data Protection	2				
PC14 Handling Conflict	2				
PC15 Processing Information	2				
PC16 Data Management	2				
PC18 Professional Networking	2				
PC19 Working Virtually	1				
PC21 English as a Foreign Language	2				

TaxComp ^{eu} Role Description - Tax Officer in Risk Management	
Section 1: Organisational Information	
Role Title:	Tax Officer in Risk Management
Level:	Tax Officer
Functional Domain:	Risk Management
Section 2: Scope of the Role	
<p>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.</p>	
Section 3: Responsibilities within the scope of the domain	
<p><i>Depending on national legislation and organisational design, the main department responsibilities include some, most or all of the following:</i></p> <ul style="list-style-type: none"> • steering the development and continuous evolution of Risk Management strategies, processes and tools; • managing the risk management process: identification of risks, assessment and prioritisation risks, analysis of compliance behaviours (causes, options for treatment), determining treatment categories, planning and implementing strategies, evaluating compliance outcomes; • data management and optimisation of data management processes, to improve detection and prevention of non-compliance; • audit case selection, tax investigation, data matching and non-file checks; • carrying out tax gap measurements and robust risk monitoring; • monitoring and evaluation of the performance of tax audits; • managing integrated risk assessment; • using risk-based systems to monitor tax fraud and avoidance; • informing and supporting the deployment of resources; • internal exchange of experience, as well as collaboration on national and international level with other stakeholders within the scope of the domain. 	
Section 4: Role responsibilities within the scope of the domain	
<p>The main responsibilities of a Tax Officer role within Risk Management 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.</p> <p><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></p> <ol style="list-style-type: none"> 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 regarding specific procedures to his/her manager 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. 	

TaxComp^{eu} - Role Descriptions: Risk Management

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	OC3 Taxpayer Compliance	2		
PC4 Decision Making	2	OC4 Tax Audit	2		
PC5 Problem Solving	2	OC5 Tax Collection	2		
PC6 Analytical Thinking	2	OC8 Tax Fraud and Investigation	2		
PC7 Adaptability to Change	2	OC9 Exchange of Information	2		
PC8 Time Management	2	OC10 International Tax Affairs	2		
PC9 Coping with Stress	2	OC11 Risk Management and Analysis	2		
PC10 Knowledge/Experience Sharing	2	OC12 Operational and Advanced Tax Relevant Data Analytics	2		
PC11 Technological Ability	2				
PC12 Interpersonal Relations	2	OC16 Taxation of New Emerging Businesses and Digital Economy	2		
PC13 Data Protection	3				
PC14 Handling Conflict	2				
PC15 Processing Information	2				
PC16 Data Management	2				
PC19 Working Virtually	1				
PC21 English as a Foreign Language	2				

TaxComp^{eu} - Role Descriptions: Risk Management

TaxComp ^{eu} Role Description - Tax Officer Trainee in Risk Management						
Section 1: Organisational Information						
Role Title:	Tax Officer Trainee in Risk Management					
Level:	Tax Officer Trainee					
Functional Domain:	Risk Management					
Section 2: Scope of the Role						
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.						
Section 3: Responsibilities within the scope of the domain						
<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"> • steering the development and continuous evolution of Risk Management strategies, processes and tools; • managing the risk management process: identification of risks, assessment and prioritisation risks, analysis of compliance behaviours (causes, options for treatment), determining treatment categories, planning and implementing strategies, evaluating compliance outcomes; • data management and optimisation of data management processes, to improve detection and prevention of non-compliance; • audit case selection, tax investigation, data matching and non-file checks; • carrying out tax gap measurements and robust risk monitoring; • monitoring and evaluation of the performance of tax audits; • managing integrated risk assessment; • using risk-based systems to monitor tax fraud and avoidance; • informing and supporting the deployment of resources; • internal exchange of experience, as well as collaboration on national and international level with other stakeholders within the scope of the domain. 						
Section 4: Role responsibilities within the scope of the domain						
The main responsibilities of a Tax Officer Trainee role within Risk Management are focused on absorbing knowledge from his/her Tax Officer colleagues and building a network with other Tax Officers within the Administration . 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.						
Section 5: Role Specific Competency Profile						
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	OC11 Risk Management and Analysis	1			
PC6 Analytical Thinking	1	OC12 Operational and Advanced Tax Relevant Data Analytics	1			
PC11 Technological Ability	1					
PC13 Data Protection	1					
PC21 English as a Foreign Language	1					

