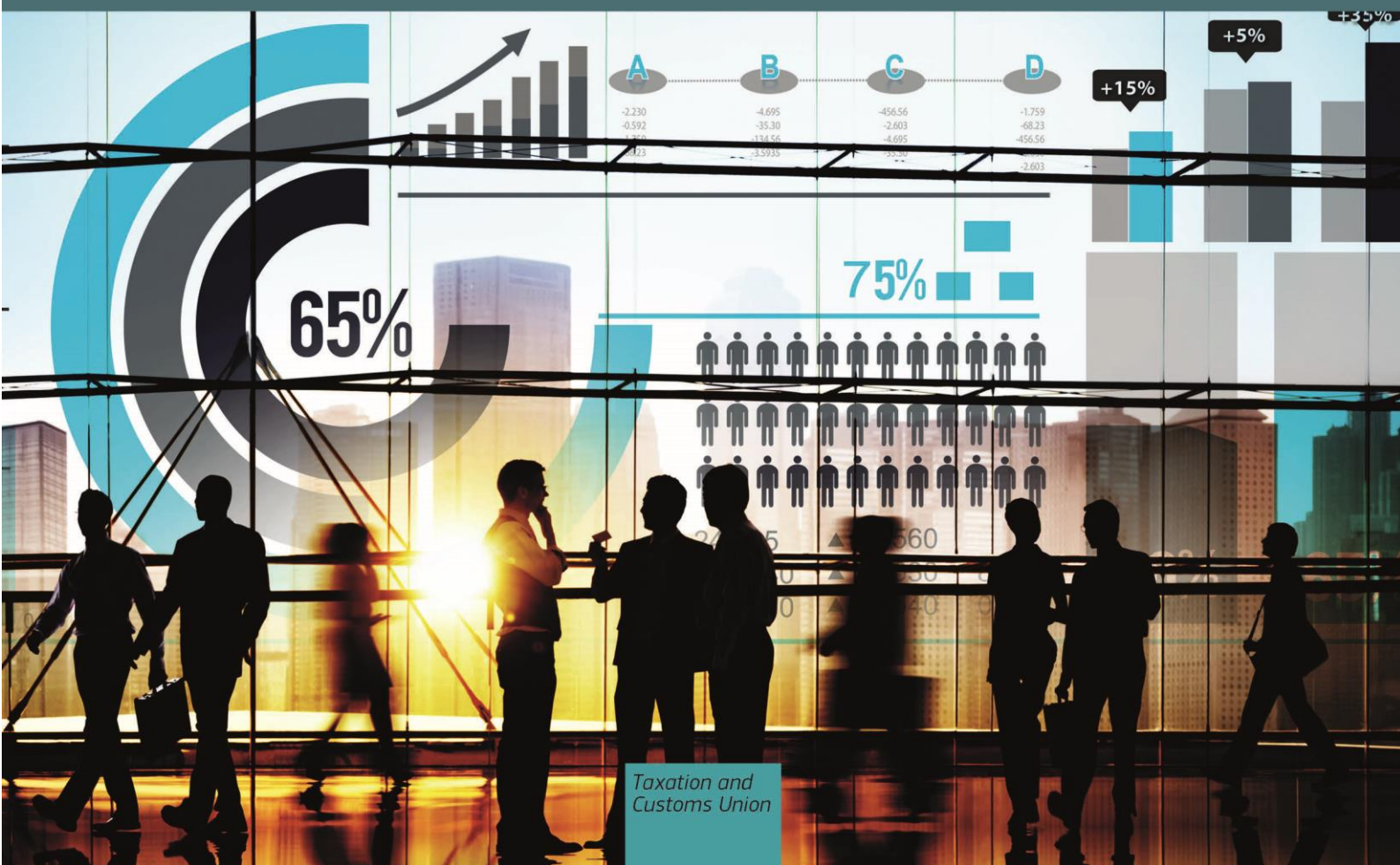




# TaxComp<sup>eu</sup>

## EU Tax Competency Framework

*Role Descriptions –  
Tax Audit*



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EUROPEAN COMMISSION

# EU Tax Competency Framework

Role Descriptions – Tax Audit

DIRECTORATE-GENERAL FOR TAXATION AND CUSTOMS UNION

## **TAX AUDIT**

### **Scope**

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:** 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.

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

- determining a risk-based tax audit strategy that prioritises audits according to agreed risk factors such as the size and complexity of taxpayers and their compliance record;
- controlling and using the most appropriate and modern tax audit tools and techniques to examine taxpayers' accounting systems;
- examining all books and records according to relevant legislation requirements;
- inspecting and cross-assessing tax bases, tax procedures, property taxes and other regulations;
- observing and following up with developments in the shadow economy (e.g. electronic cash registers and electronic invoicing);
- conducting tax audits by using direct and indirect methods of calculating taxes;
- support the tracking and reporting of the collection of tax assessed because of audit;
- collaborating on national level with other authorities (e.g. customs control, law enforcement authorities), as well as on European and international level by exchanging information, mutual assistance or risk-based multilateral control (MLC) audits, presence and participation in administrative enquiries of foreign officials (PAOE) and joint audits;
- adhering to the new global standard on Automatic Exchange of Information (AEOI), the Common Reporting Standard (CRS) and the Financial Account Compliance Act (FATCA) that provides for the exchange of non-resident financial account information.

## TaxComp<sup>eu</sup> - Role Descriptions: Tax Audit

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Roles covered within the **Tax Audit** functional domain:

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

## TaxComp<sup>eu</sup> - Role Descriptions: Tax Audit

TaxComp <sup>eu</sup> Role Description - Senior Manager in Tax Audit	
<b>Section 1: Organisational Information</b>	
<b>Role Title:</b>	Senior Manager in Tax Audit
<b>Level:</b>	Senior Manager
<b>Functional Domain:</b>	Tax Audit
<b>Section 2: Scope of the Role</b>	
<p>A Senior Management role typically leads a part of the organisation in line with the policies and strategies as set out and approved of by the strategic management. The role requires that the person holding it will focus on guaranteeing the overall coordination, cooperation and performance of his/her part of the organisation.</p> <p>Compared to middle management, there is relatively less focus on operational planning, coordination and team management. There is relatively more focus on maintaining a dashboard of the performance of the different sections of the part of the organisation he/she is managing. The role is also responsible for adjusting/refining actions to improve performance, as well as contributing to the development of the strategic objectives of the organisation.</p>	
<b>Section 3: Responsibilities within the scope of the domain</b>	
<p><b><i>Depending on national legislation and organisational design, the main department responsibilities include some, most or all of the following:</i></b></p> <ul style="list-style-type: none"> <li>• determining a risk-based tax audit strategy that prioritises audits according to agreed risk factors such as the size and complexity of taxpayers and their compliance record;</li> <li>• controlling and using the most appropriate and modern tax audit tools and techniques to examine taxpayers' accounting systems;</li> <li>• examining all books and records according to relevant legislation requirements;</li> <li>• inspecting and cross-assessing tax bases, tax procedures, property taxes and other regulations;</li> <li>• observing and following up with developments in the shadow economy (e.g. electronic cash registers and electronic invoicing);</li> <li>• conducting tax audits by using direct and indirect methods of calculating taxes;</li> <li>• support the tracking and reporting of the collection of tax assessed because of audit;</li> <li>• collaborating on national level with other authorities (e.g. customs control, law enforcement authorities), as well as on European and international level by exchanging information, mutual assistance or risk-based multilateral control (MLC) audits, presence and participation in administrative enquiries of foreign officials (PAOE) and joint audits;</li> <li>• adhering to the new global standard on Automatic Exchange of Information (AEOI), the Common Reporting Standard (CRS) and the Financial Account Compliance Act (FATCA) that provides for the exchange of non-resident financial account information.</li> </ul>	
<b>Section 4: Role responsibilities within the scope of the domain</b>	
<p><i>The main responsibilities of a Senior Manager role within Tax Audit are focused on <b>guaranteeing the overall coordination, cooperation and performance of the department</b> based on the Tax Core Values which are Strong Ethics and High Integrity, Data Security Focus, Customer Service Orientation, Operational Excellence, Public Service Commitment, Continual Learning and Professional Development, Spirit of European Collaboration.</i></p> <p><b><i>In the context of the above-mentioned functional domain duties (Section 3), a person operating in this role is responsible for fulfilling the following requirements:</i></b></p> <ol style="list-style-type: none"> <li>1. Translating the strategic guidelines and objectives received from strategic management into tactical guidelines and objectives specific for his/her department or tax region. He/she is responsible for clearly communicating these measures and objectives to his/her Middle Manager(s) and ensuring effective two-way communication with lower levels to capture feedback.</li> <li>2. Maximising compliance by managing the activities in line with the overall department's approach.</li> <li>3. Ensuring and following up periodically on overall performance and tracking progress to meet strategic objectives.</li> <li>4. Reporting performance and progress to his or her Senior Manager, who will usually be at the strategic management level.</li> <li>5. Ensuring ongoing professional development for his/her team(s).</li> <li>6. Ensuring that team members operate and communicate with appropriate political and socioeconomic awareness and sensitivity.</li> <li>7. Capturing ideas and suggestions for potential process improvements to increase operational efficiency, evaluating the suggestions and implementing the best process improvements.</li> <li>8. Acting as the reference point for complex / innovative cases within his/her area of expertise.</li> <li>9. Ensuring effective cooperation and communication with other departments and proactively interacting with the key stakeholders of each department.</li> <li>10. Potentially assisting in the development of national strategies where relevant to his/her department.</li> <li>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 project groups.</li> </ol>	

**TaxComp<sup>eu</sup> - Role Descriptions: Tax Audit**

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	2	MC3	Conflict Management	3
PC5	Problem Solving	3	OC4	Tax Audit	2	MC4	Negotiating	4
PC6	Analytical Thinking	3	OC7	Tax Enforcement	1	MC6	Communication Management	4
PC11	Technological Ability	2	OC8	Tax Fraud and Investigation	2	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	1	MC10	Strategy Design	4
PC21	English as a Foreign Language	2	OC12	Operational and Advanced Tax Relevant Data Analytics	1	MC11	Political Awareness	4
		MC12				Mentoring / Coaching	2	
			OC13	Taxpayer Identification and Registration	1	MC14	Visionary Leadership	4
						MC15	Strategic Agility	4
			OC15	Large Business Taxpayers and High Wealth Individuals processing	1	MC16	Innovation	3
						MC17	Entrepreneurship	2
			OC16	Taxation of New Emerging Businesses and Digital Economy	1			

## TaxComp<sup>eu</sup> - Role Descriptions: Tax Audit

TaxComp <sup>eu</sup> Role Description - Middle Manager in Tax Audit	
<b>Section 1: Organisational Information</b>	
<b>Role Title:</b>	Middle Manager in Tax Audit
<b>Level:</b>	Middle Manager
<b>Functional Domain:</b>	Tax Audit
<b>Section 2: Scope of the Role</b>	
<p>A Middle Management role typically leads and steers multiple teams. Often, but not necessarily, there is an intermediate management layer that manages each separate team (Line Management). In some cases, a Middle Manager is the link between the Senior Management and the Line Management.</p>	
<b>Section 3: Responsibilities within the scope of the domain</b>	
<p><b><i>Depending on national legislation and organisational design, the main department responsibilities include some, most or all of the following:</i></b></p> <ul style="list-style-type: none"> <li>• determining a risk-based tax audit strategy that prioritises audits according to agreed risk factors such as the size and complexity of taxpayers and their compliance record;</li> <li>• controlling and using the most appropriate and modern tax audit tools and techniques to examine taxpayers' accounting systems;</li> <li>• examining all books and records according to relevant legislation requirements;</li> <li>• inspecting and cross-assessing tax bases, tax procedures, property taxes and other regulations;</li> <li>• observing and following up with developments in the shadow economy (e.g. electronic cash registers and electronic invoicing);</li> <li>• conducting tax audits by using direct and indirect methods of calculating taxes;</li> <li>• support the tracking and reporting of the collection of tax assessed because of audit;</li> <li>• collaborating on national level with other authorities (e.g. customs control, law enforcement authorities), as well as on European and international level by exchanging information, mutual assistance or risk-based multilateral control (MLC) audits, presence and participation in administrative enquiries of foreign officials (PAOE) and joint audits;</li> <li>• adhering to the new global standard on Automatic Exchange of Information (AEOI), the Common Reporting Standard (CRS) and the Financial Account Compliance Act (FATCA) that provides for the exchange of non-resident financial account information.</li> </ul>	
<b>Section 4: Role responsibilities within the scope of the domain</b>	
<p><i>The main responsibilities of a Middle Manager role within Tax Audit are focused on <b>guaranteeing the overall coordination, cooperation and performance of the department and ensuring a high level follow up of the operational performance</b> by acting as the link between the Strategic/Senior Management and the Line Management with his/her operational teams based on the Tax Core Values which are Strong Ethics and High Integrity, Data Security Focus, Customer Service Orientation, Operational Excellence, Public Service Commitment, Continual Learning and Professional Development, Spirit of European Collaboration.</i></p> <p><b><i>In the context of the above-mentioned functional domain duties (Section 3), a person operating in this role is responsible for fulfilling the following requirements:</i></b></p> <ol style="list-style-type: none"> <li>1. Translating the tactical guidelines and objectives received from his/her Senior Manager into more tangible operational objectives and measures. He/she is responsible for clearly communicating these measures and objectives to his/her Line Manager(s) leading the operational team(s) and ensuring effective two-way communication with lower levels to capture their feedback.</li> <li>2. Maximising compliance by managing the activities in line with the overall department's approach.</li> <li>3. Ensuring and following up periodically on overall performance and tracking progress to meet strategic objectives.</li> <li>4. Reporting performance and progress to his/her Senior Manager (e.g. the Regional Director and National Office).</li> <li>5. Ensuring the development of strong operational knowledge for his/her team(s).</li> <li>6. Providing support and mentoring to team members regarding their professional development by setting clear performance goals and measures on how to achieve them.</li> <li>7. Ensuring that team members operate and communicate with appropriate political and socioeconomic awareness and sensitivity.</li> <li>8. Capturing ideas and suggestions for potential process improvements to increase operational efficiency, evaluating the suggestions and implementing the best process improvements.</li> <li>9. Acting as the reference point for complex / innovative cases within his/her area of expertise.</li> <li>10. Ensuring effective cooperation and communication with other departments and proactively interacting with key stakeholders.</li> <li>11. Building a network with other tax managers and employees within the EU and participating in international project groups and tax fora.</li> </ol>	



**TaxComp<sup>eu</sup> - Role Descriptions: Tax Audit**

<b>Section 5: Role Specific Competency Profile</b>								
<b>Professional Competencies</b>		<i>Proficiency Level</i>	<b>Operational Competencies</b>		<i>Proficiency Level</i>	<b>Management Competencies</b>		<i>Proficiency Level</i>
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	3	MC3	Conflict Management	3
PC5	Problem Solving	3	OC4	Tax Audit	3	MC4	Negotiating	4
PC6	Analytical Thinking	3	OC7	Tax Enforcement	2	MC5	Project Management	2
PC11	Technological Ability	2	OC8	Tax Fraud and Investigation	3	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	2	MC9	Emerging Tax Trends	2
PC21	English as a Foreign Language	2	OC12	Operational and Advanced Tax Relevant Data Analytics	2	MC10	Strategy Design	3
		MC11				Political Awareness	3	
			OC13	Taxpayer Identification and Registration	1	MC12	Mentoring / Coaching	3
						MC13	Process Management	2
			OC15	Large Business Taxpayers and High Wealth Individuals processing	2	MC14	Visionary Leadership	3
						MC15	Strategic Agility	3
			OC16	Taxation of New Emerging Businesses and Digital Economy	2	MC16	Innovation	2
						MC17	Entrepreneurship	3

## TaxComp<sup>eu</sup> - Role Descriptions: Tax Audit

TaxComp <sup>eu</sup> Role Description - Line Manager in Tax Audit	
<b>Section 1: Organisational Information</b>	
<b>Role Title:</b>	Line Manager in Tax Audit
<b>Level:</b>	Line Manager
<b>Functional Domain:</b>	Tax Audit
<b>Section 2: Scope of the Role</b>	
A Line Management role typically leads (an) operational team(s). The team members do not fulfil an official management role themselves. A Line Manager is the link between Middle Management and the Tax Officers of his/her team(s).	
<b>Section 3: Responsibilities within the scope of the domain</b>	
<p><b><i>Depending on national legislation and organisational design, the main department responsibilities include some, most or all of the following:</i></b></p> <ul style="list-style-type: none"> <li>• determining a risk-based tax audit strategy that prioritises audits according to agreed risk factors such as the size and complexity of taxpayers and their compliance record;</li> <li>• controlling and using the most appropriate and modern tax audit tools and techniques to examine taxpayers' accounting systems;</li> <li>• examining all books and records according to relevant legislation requirements;</li> <li>• inspecting and cross-assessing tax bases, tax procedures, property taxes and other regulations;</li> <li>• observing and following up with developments in the shadow economy (e.g. electronic cash registers and electronic invoicing);</li> <li>• conducting tax audits by using direct and indirect methods of calculating taxes;</li> <li>• support the tracking and reporting of the collection of tax assessed because of audit;</li> <li>• collaborating on national level with other authorities (e.g. customs control, law enforcement authorities), as well as on European and international level by exchanging information, mutual assistance or risk-based multilateral control (MLC) audits, presence and participation in administrative enquiries of foreign officials (PAOE) and joint audits;</li> <li>• adhering to the new global standard on Automatic Exchange of Information (AEOI), the Common Reporting Standard (CRS) and the Financial Account Compliance Act (FATCA) that provides for the exchange of non-resident financial account information.</li> </ul>	
<b>Section 4: Role responsibilities within the scope of the domain</b>	
<p><i>The main responsibilities of a Line Manager role within Tax Audit are focused on <b>guaranteeing a good cooperation among the operational teams under his/her supervision, ensuring the realisation of the operational objectives and closely following up on their performance</b> based on the Tax Core Values which are Strong Ethics and High Integrity, Data Security Focus, Customer Service Orientation, Operational Excellence, Public Service Commitment, Continual Learning and Professional Development, Spirit of European Collaboration.</i></p> <p><b><i>In the context of the above-mentioned functional domain duties (Section 3), a person operating in this role is responsible for fulfilling the following requirements:</i></b></p> <ol style="list-style-type: none"> <li>1. Ensuring the realisation of the operational objectives based on the guidelines received from his/her Middle Manager. He/she will also capture feedback of his/her operational team(s) and share this feedback with his/her upper management, particularly with the Middle Management.</li> <li>2. Directly managing a team of operational roles.</li> <li>3. Maximising his/her team's performance through efficient organisation and delegation of the work.</li> <li>4. Mentoring team members regarding their professional development by setting clear performance goals and measures on how to achieve them.</li> <li>5. Supporting and developing team members and ensuring that they continue to develop strong technical knowledge.</li> <li>6. Providing flexibility and adequate conditions to team members to maximise efficiency.</li> <li>7. Ensuring that team members operate and communicate with appropriate political and socioeconomic awareness and sensitivity.</li> <li>8. Verifying the quantity and quality of the work products delivered by his/her team.</li> <li>9. Reporting performance and progress related to operational objectives to his/her Middle Manager.</li> <li>10. Capturing ideas and suggestions for potential process improvements to increase operational efficiency and evaluate the suggestions.</li> <li>11. Acting as the reference point for complex / innovative cases within his/her area of expertise.</li> <li>12. Ensuring effective cooperation with other departments within the Tax Administration and outside the Administration.</li> <li>13. Offering first-line support regarding special cases for his/her team members.</li> <li>14. Building a network with other tax managers and employees within the EU.</li> </ol>	

**TaxComp<sup>eu</sup> - Role Descriptions: Tax Audit**

<b>Section 5: Role Specific Competency Profile</b>								
<b>Professional Competencies</b>		<i>Proficiency Level</i>	<b>Operational Competencies</b>		<i>Proficiency Level</i>	<b>Management Competencies</b>		<i>Proficiency Level</i>
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	3	MC3	Conflict Management	3
PC5	Problem Solving	3	OC4	Tax Audit	3	MC4	Negotiating	3
PC6	Analytical Thinking	3	OC7	Tax Enforcement	2	MC5	Project Management	3
PC11	Technological Ability	3	OC8	Tax Fraud and Investigation	3	MC6	Communication Management	3
PC13	Data Protection	2	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	2	MC9	Emerging Tax Trends	2
PC21	English as a Foreign Language	2	OC12	Operational and Advanced Tax Relevant Data Analytics	2	MC10	Strategy Design	2
		MC12				Mentoring / Coaching	3	
			OC13	Taxpayer Identification and Registration	1	MC13	Process Management	3
						MC16	Innovation	2
			OC15	Large Business Taxpayers and High Wealth Individuals processing	2	MC17	Entrepreneurship	3
			OC16	Taxation of New Emerging Businesses and Digital Economy	2			

## TaxComp<sup>eu</sup> - Role Descriptions: Tax Audit

TaxComp <sup>eu</sup> Role Description - Senior Expert in Tax Audit	
<b>Section 1: Organisational Information</b>	
<b>Role Title:</b>	Senior Expert in Tax Audit
<b>Level:</b>	Senior Expert
<b>Functional Domain:</b>	Tax Audit
<b>Section 2: Scope of the Role</b>	
<p>A Senior Expert role has typically specialised extensively in a certain domain, which in most cases is the result of substantial working experience and in-depth knowledge in this area. The role requires that the person holding it acts as an internal consultant on a daily basis for questions of other Tax employees and for complex enquiries and cases related to his/her specific expertise. Senior Experts have a relatively higher level of expertise as compared to that of Experts.</p>	
<b>Section 3: Responsibilities within the scope of the domain</b>	
<p><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"> <li>• determining a risk-based tax audit strategy that prioritises audits according to agreed risk factors such as the size and complexity of taxpayers and their compliance record;</li> <li>• controlling and using the most appropriate and modern tax audit tools and techniques to examine taxpayers' accounting systems;</li> <li>• examining all books and records according to relevant legislation requirements;</li> <li>• inspecting and cross-assessing tax bases, tax procedures, property taxes and other regulations;</li> <li>• observing and following up with developments in the shadow economy (e.g. electronic cash registers and electronic invoicing);</li> <li>• conducting tax audits by using direct and indirect methods of calculating taxes;</li> <li>• support the tracking and reporting of the collection of tax assessed because of audit;</li> <li>• collaborating on national level with other authorities (e.g. customs control, law enforcement authorities), as well as on European and international level by exchanging information, mutual assistance or risk-based multilateral control (MLC) audits, presence and participation in administrative enquiries of foreign officials (PAOE) and joint audits;</li> <li>• adhering to the new global standard on Automatic Exchange of Information (AEOI), the Common Reporting Standard (CRS) and the Financial Account Compliance Act (FATCA) that provides for the exchange of non-resident financial account information.</li> </ul>	
<b>Section 4: Role responsibilities within the scope of the domain</b>	
<p><i>The main responsibilities of a Senior Expert role within Tax Audit are focused on <b>developing and applying extensive knowledge and expertise in tax areas relevant to his/her department and guaranteeing department effectiveness</b> by acting as a consultant in solving complex cases utilising his/her knowledge and experience based on the Tax Core Values which are Strong Ethics and High Integrity, Data Security Focus, Customer Service Orientation, Operational Excellence, Public Service Commitment, Continual Learning and Professional Development, Spirit of European Collaboration.</i></p> <p><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"> <li>1. Developing strong and focused technical, expert knowledge on a personal level and on a continuous basis.</li> <li>2. Potentially assisting in policy development when related to his or her specific expertise.</li> <li>3. Responding to queries related to complex or unclear cases for specific activities.</li> <li>4. Organising own work within his/her field of responsibility, thereby maximising own performance accordingly.</li> <li>5. Building and maintaining very good working relationships and communicating proactively with his/her stakeholders and other departments within the Tax Administration.</li> <li>6. Understanding, cooperating and communicating effectively with appropriate political and socioeconomic awareness and sensitivity.</li> <li>7. Delivering high-quality work products in a timely manner.</li> <li>8. Reporting status and relevant difficulties or issues to his or her manager in a proactive and timely manner.</li> <li>9. Communicating suggestions and potential process improvements regarding procedures to his or her manager to increase operational efficiency.</li> <li>10. Helping others build strong technical expert knowledge and providing support in solving complex / innovative cases.</li> <li>11. Building a strong network and effectively cooperating with other individuals and departments.</li> <li>12. Sharing knowledge and expertise whenever required.</li> <li>13. Providing mentoring and/or training for other tax employees in their specific domain.</li> <li>14. Building a network with other tax experts and employees within the EU, and assisting and participating in international project groups and tax fora.</li> <li>15. Ensuring dialogue with relevant national, EU and international authorities and institutions, whenever required.</li> </ol>	

## TaxComp<sup>eu</sup> - Role Descriptions: Tax Audit

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	4	MC6	Communication Management	3
PC5	Problem Solving	3	OC4	Tax Audit	4	MC9	Emerging Tax Trends	3
PC6	Analytical Thinking	4	OC7	Tax Enforcement	3	MC12	Mentoring / Coaching	2
PC7	Adaptability to Change	2	OC8	Tax Fraud and Investigation	4	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	3			
PC12	Interpersonal Relations	2	OC12	Operational and Advanced Tax Relevant Data Analytics	3			
PC13	Data Protection	2						
PC14	Handling Conflict	2	OC13	Taxpayer Identification and Registration	1			
PC16	Data Management	3						
PC17	Dealing with Operational Risk	3	OC15	Large Business Taxpayers and High Wealth Individuals processing	3			
PC18	Professional Networking	3						
PC19	Working Virtually	2	OC16	Taxation of New Emerging Businesses and Digital Economy	3			
PC21	English as a Foreign Language	2						

TaxComp <sup>eu</sup> Role Description - Expert in Tax Audit	
<b>Section 1: Organisational Information</b>	
<b>Role Title:</b>	Expert in Tax Audit
<b>Level:</b>	Expert
<b>Functional Domain:</b>	Tax Audit
<b>Section 2: Scope of the Role</b>	
<p>An Expert role is typically specialised in a certain domain, thus building substantial working experience and in-depth knowledge in this area. The role requires that the person holding it acts as an internal consultant working on a case-by-case basis for enquiries related to his/her specific expertise. Experts have a specific level of expertise in a field compared to Senior Tax Officers.</p>	
<b>Section 3: Responsibilities within the scope of the domain</b>	
<p><b><i>Depending on national legislation and organisational design, the main department responsibilities include some, most or all of the following:</i></b></p> <ul style="list-style-type: none"> <li>• determining a risk-based tax audit strategy that prioritises audits according to agreed risk factors such as the size and complexity of taxpayers and their compliance record;</li> <li>• controlling and using the most appropriate and modern tax audit tools and techniques to examine taxpayers' accounting systems;</li> <li>• examining all books and records according to relevant legislation requirements;</li> <li>• inspecting and cross-assessing tax bases, tax procedures, property taxes and other regulations;</li> <li>• observing and following up with developments in the shadow economy (e.g. electronic cash registers and electronic invoicing);</li> <li>• conducting tax audits by using direct and indirect methods of calculating taxes;</li> <li>• support the tracking and reporting of the collection of tax assessed because of audit;</li> <li>• collaborating on national level with other authorities (e.g. customs control, law enforcement authorities), as well as on European and international level by exchanging information, mutual assistance or risk-based multilateral control (MLC) audits, presence and participation in administrative enquiries of foreign officials (PAOE) and joint audits;</li> <li>• adhering to the new global standard on Automatic Exchange of Information (AEOI), the Common Reporting Standard (CRS) and the Financial Account Compliance Act (FATCA) that provides for the exchange of non-resident financial account information.</li> </ul>	
<b>Section 4: Role responsibilities within the scope of the domain</b>	
<p><i>The main responsibilities of an Expert role within Tax Audit are focused on <b>developing knowledge and expertise in tax areas relevant to his/her department and guaranteeing department effectiveness</b> by acting as a consultant in solving specific cases utilising his/her knowledge based on the Tax Core Values which are Strong Ethics and High Integrity, Data Security Focus, Customer Service Orientation, Operational Excellence, Public Service Commitment, Continual Learning and Professional Development, Spirit of European Collaboration.</i></p> <p><b><i>In the context of the above-mentioned functional domain duties (Section 3), a person operating in this role is responsible for fulfilling the following requirements:</i></b></p> <ol style="list-style-type: none"> <li>1. Developing strong and focused technical, expert knowledge on a personal level and on a continuous basis.</li> <li>2. Responding to queries related to complex or unclear cases for specific activities.</li> <li>3. Organising own work within his/her field of responsibility, thereby maximising own performance accordingly.</li> <li>4. Building and maintaining very good working relationships and communicating proactively with his/her stakeholders and other departments within the Tax Administration.</li> <li>5. Understanding, cooperating and communicating effectively with appropriate political awareness and sensitivity.</li> <li>6. Delivering high-quality work products in a timely manner.</li> <li>7. Reporting status and relevant difficulties or issues to his/her manager in a proactive and timely manner.</li> <li>8. Communicating suggestions and potential process improvements regarding procedures to his/her manager to increase operational efficiency.</li> <li>9. Helping others build strong technical expert knowledge and providing support in solving complex cases.</li> <li>10. Building a strong network and effectively cooperating with other individuals and departments.</li> <li>11. Sharing knowledge and expertise whenever required.</li> <li>12. Building a network with other tax experts and employees within the EU;</li> <li>13. Assisting and participating in international project groups, whenever required.</li> <li>14. Ensuring dialogue with relevant national, EU and international authorities and institutions.</li> </ol>	

**TaxComp<sup>eu</sup> - Role Descriptions: Tax Audit**

<b>Section 5: Role Specific Competency Profile</b>						
<b>Professional Competencies</b>	<i>Proficiency Level</i>	<b>Operational Competencies</b>	<i>Proficiency Level</i>	<b>Management Competencies</b>	<i>Proficiency Level</i>	
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	3	MC6 Communication Management	2	
PC4 Decision Making	3	OC4 Tax Audit	3	MC9 Emerging Tax Trends	2	
PC5 Problem Solving	3	OC7 Tax Enforcement	2	MC13 Process Management	2	
PC6 Analytical Thinking	3	OC8 Tax Fraud and Investigation	3			
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	2			
PC11 Technological Ability	3	OC12 Operational and Advanced Tax Relevant Data Analytics	2			
PC12 Interpersonal Relations	2					
PC13 Data Protection	2	OC13 Taxpayer Identification and Registration	1			
PC14 Handling Conflict	2					
PC16 Data Management	2	OC15 Large Business Taxpayers and High Wealth Individuals processing	2			
PC17 Dealing with Operational Risk	2					
PC18 Professional Networking	2	OC16 Taxation of New Emerging Businesses and Digital Economy	2			
PC19 Working Virtually	2					
PC21 English as a Foreign Language	2					

TaxComp <sup>eu</sup> Role Description - Senior Tax Officer in Tax Audit	
<b>Section 1: Organisational Information</b>	
<b>Role Title:</b>	Senior Tax Officer in Tax Audit
<b>Level:</b>	Senior Tax Officer
<b>Functional Domain:</b>	Tax Audit
<b>Section 2: Scope of the Role</b>	
<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>	
<b>Section 3: Responsibilities within the scope of the domain</b>	
<p><b><i>Depending on national legislation and organisational design, the main department responsibilities include some, most or all of the following:</i></b></p> <ul style="list-style-type: none"> <li>• determining a risk-based tax audit strategy that prioritises audits according to agreed risk factors such as the size and complexity of taxpayers and their compliance record;</li> <li>• controlling and using the most appropriate and modern tax audit tools and techniques to examine taxpayers' accounting systems;</li> <li>• examining all books and records according to relevant legislation requirements;</li> <li>• inspecting and cross-assessing tax bases, tax procedures, property taxes and other regulations;</li> <li>• observing and following up with developments in the shadow economy (e.g. electronic cash registers and electronic invoicing);</li> <li>• conducting tax audits by using direct and indirect methods of calculating taxes;</li> <li>• support the tracking and reporting of the collection of tax assessed because of audit;</li> <li>• collaborating on national level with other authorities (e.g. customs control, law enforcement authorities), as well as on European and international level by exchanging information, mutual assistance or risk-based multilateral control (MLC) audits, presence and participation in administrative enquiries of foreign officials (PAOE) and joint audits;</li> <li>• adhering to the new global standard on Automatic Exchange of Information (AEOI), the Common Reporting Standard (CRS) and the Financial Account Compliance Act (FATCA) that provides for the exchange of non-resident financial account information.</li> </ul>	
<b>Section 4: Role responsibilities within the scope of the domain</b>	
<p><i>The main responsibilities of a Senior Tax Officer role within Tax Audit are focused on <b>maximising his/her own performance and supporting his/her Line Management in order to reach the objectives of the operational team</b>. The role is expected to deliver relevant responsibilities based on the Tax Core Values which are Strong Ethics and High Integrity, Data Security Focus, Customer Service Orientation, Operational Excellence, Public Service Commitment, Continual Learning and Professional Development, Spirit of European Collaboration.</i></p> <p><b><i>In the context of the above-mentioned functional domain duties (Section 3), a person operating in this role is responsible for fulfilling the following requirements:</i></b></p> <ol style="list-style-type: none"> <li>1. Demonstrating strong technical knowledge on a personal level and on a continuous basis regarding tax activities and procedures.</li> <li>2. Successfully handling complex and challenging cases within his/her department.</li> <li>3. Organising own work, thereby maximising own performance accordingly.</li> <li>4. Supporting other team members, officers and trainees to perform their tasks.</li> <li>5. Delivering high-quality work products.</li> <li>6. Acting as a point of reference for complex issues within his/her area of expertise.</li> <li>7. Building and maintaining good working relationships within the team and department, as well as with clients.</li> <li>8. Building a network with other Tax Officers within the organisation.</li> <li>9. Reporting status and relevant difficulties or issues to his/her manager in a proactive and timely manner.</li> <li>10. Communicating suggestions and potential process improvements regarding specific procedures and processes to his/her manager to increase operational efficiency.</li> <li>11. Operating and communicating effectively and with appropriate political awareness and sensitivity with all relevant stakeholders.</li> <li>12. Effectively cooperating with other individuals and departments, both at a national and international level, sharing knowledge and expertise whenever required.</li> </ol>	



## TaxComp<sup>eu</sup> - Role Descriptions: Tax Audit

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	3		
PC4 Decision Making	3	OC4 Tax Audit	3		
PC5 Problem Solving	2	OC7 Tax Enforcement	2		
PC6 Analytical Thinking	3	OC8 Tax Fraud and Investigation	3		
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	3				
PC12 Interpersonal Relations	2	OC13 Taxpayer Identification and Registration	1		
PC13 Data Protection	2				
PC14 Handling Conflict	2	OC15 Large Business Taxpayers and High Wealth Individuals processing	2		
PC15 Processing Information	2				
PC16 Data Management	2	OC16 Taxation of New Emerging Businesses and Digital Economy	2		
PC18 Professional Networking	2				
PC19 Working Virtually	1				
PC21 English as a Foreign Language	2				

TaxComp <sup>eu</sup> Role Description - Tax Officer in Tax Audit	
<b>Section 1: Organisational Information</b>	
<b>Role Title:</b>	Tax Officer in Tax Audit
<b>Level:</b>	Tax Officer
<b>Functional Domain:</b>	Tax Audit
<b>Section 2: Scope of the Role</b>	
<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>	
<b>Section 3: Responsibilities within the scope of the domain</b>	
<p><b><i>Depending on national legislation and organisational design, the main department responsibilities include some, most or all of the following:</i></b></p> <ul style="list-style-type: none"> <li>• determining a risk-based tax audit strategy that prioritises audits according to agreed risk factors such as the size and complexity of taxpayers and their compliance record;</li> <li>• controlling and using the most appropriate and modern tax audit tools and techniques to examine taxpayers' accounting systems;</li> <li>• examining all books and records according to relevant legislation requirements;</li> <li>• inspecting and cross-assessing tax bases, tax procedures, property taxes and other regulations;</li> <li>• observing and following up with developments in the shadow economy (e.g. electronic cash registers and electronic invoicing);</li> <li>• conducting tax audits by using direct and indirect methods of calculating taxes;</li> <li>• support the tracking and reporting of the collection of tax assessed because of audit;</li> <li>• collaborating on national level with other authorities (e.g. customs control, law enforcement authorities), as well as on European and international level by exchanging information, mutual assistance or risk-based multilateral control (MLC) audits, presence and participation in administrative enquiries of foreign officials (PAOE) and joint audits;</li> <li>• adhering to the new global standard on Automatic Exchange of Information (AEOI), the Common Reporting Standard (CRS) and the Financial Account Compliance Act (FATCA) that provides for the exchange of non-resident financial account information.</li> </ul>	
<b>Section 4: Role responsibilities within the scope of the domain</b>	
<p><i>The main responsibilities of a Tax Officer role within Tax Audit are focused on <b>maximising his/her own performance in order to reach the objectives of the operational team</b>. The role is expected to deliver on relevant responsibilities based on the Tax Core Values which are Strong Ethics and High Integrity, Data Security Focus, Customer Service Orientation, Operational Excellence, Public Service Commitment, Continual Learning and Professional Development, Spirit of European Collaboration.</i></p> <p><b><i>In the context of the above-mentioned functional domain duties (Section 3), a person operating in this role is responsible for fulfilling the following requirements:</i></b></p> <ol style="list-style-type: none"> <li>1. Organising own work, thereby maximising own performance accordingly.</li> <li>2. Developing strong technical knowledge on a personal level and on a continuous basis.</li> <li>3. Supporting other team members and occasionally developing trainees to perform their tasks.</li> <li>4. Operating and communicating effectively and with appropriate political awareness and sensitivity with all relevant stakeholders.</li> <li>5. Delivering high-quality work products.</li> <li>6. Building and maintaining good working relationships within the team and department, as well as with clients.</li> <li>7. Reporting status and relevant difficulties or issues to his/her manager in a proactive and timely manner.</li> <li>8. Communicating suggestions and potential process improvements regarding specific procedures to his/her manager to increase operational efficiency.</li> <li>9. Effectively cooperating with others, sharing knowledge and expertise whenever required.</li> <li>10. Building a network with other tax officers within the Tax Administration, as well as at international level.</li> </ol>	

## TaxComp<sup>eu</sup> - Role Descriptions: Tax Audit

Section 5: Role Specific Competency Profile					
Professional Competencies	<i>Proficiency Level</i>	Operational Competencies	<i>Proficiency Level</i>	Management Competencies	<i>Proficiency Level</i>
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	OC7 Tax Enforcement	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	OC13 Taxpayer Identification and Registration	1		
PC13 Data Protection	2				
PC14 Handling Conflict	2	OC15 Large Business Taxpayers and High Wealth Individuals processing	2		
PC15 Processing Information	2				
PC16 Data Management	2	OC16 Taxation of New Emerging Businesses and Digital Economy	2		
PC19 Working Virtually	1				
PC21 English as a Foreign Language	2				

## TaxComp<sup>eu</sup> - Role Descriptions: Tax Audit

TaxComp <sup>eu</sup> Role Description - Tax Officer Trainee in Tax Audit								
<b>Section 1: Organisational Information</b>								
<b>Role Title:</b>	Tax Officer Trainee in Tax Audit							
<b>Level:</b>	Tax Officer Trainee							
<b>Functional Domain:</b>	Tax Audit							
<b>Section 2: Scope of the Role</b>								
A Tax Officer Trainee role can perform activities under supervision and will typically shadow a Tax Officer. The person holding the role cannot be held responsible for individual actions taken.								
<b>Section 3: Responsibilities within the scope of the domain</b>								
<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"> <li>• determining a risk-based tax audit strategy that prioritises audits according to agreed risk factors such as the size and complexity of taxpayers and their compliance record;</li> <li>• controlling and using the most appropriate and modern tax audit tools and techniques to examine taxpayers' accounting systems;</li> <li>• examining all books and records according to relevant legislation requirements;</li> <li>• inspecting and cross-assessing tax bases, tax procedures, property taxes and other regulations;</li> <li>• observing and following up with developments in the shadow economy (e.g. electronic cash registers and electronic invoicing);</li> <li>• conducting tax audits by using direct and indirect methods of calculating taxes;</li> <li>• support the tracking and reporting of the collection of tax assessed because of audit;</li> <li>• collaborating on national level with other authorities (e.g. customs control, law enforcement authorities), as well as on European and international level by exchanging information, mutual assistance or risk-based multilateral control (MLC) audits, presence and participation in administrative enquiries of foreign officials (PAOE) and joint audits;</li> <li>• adhering to the new global standard on Automatic Exchange of Information (AEOI), the Common Reporting Standard (CRS) and the Financial Account Compliance Act (FATCA) that provides for the exchange of non-resident financial account information.</li> </ul>								
<b>Section 4: Role responsibilities within the scope of the domain</b>								
<p><i>The main responsibilities of a Tax Officer Trainee role within Tax Audit are <b>focused on absorbing knowledge from his/her Tax Officer colleagues and building a network with other Tax Officers within the Administration.</b> The role is expected to perform these activities based on the Tax Core Values which are Strong Ethics and High Integrity, Data Security Focus, Customer Service Orientation, Operational Excellence, Public Service Commitment, Continual Learning and Professional Development, Spirit of European Collaboration.</i></p>								
<b>Section 5: Role Specific Competency Profile</b>								
Professional Competencies		Proficiency Level	Operational Competencies		Proficiency Level	Management Competencies		Proficiency Level
PC1	Drive for Results	1	OC1	Tax Business Understanding	1			
PC3	Oral and Written Communication	1	OC2	Tax Legislation	1			
PC4	Decision Making	1	OC3	Taxpayer Compliance	1			
PC6	Analytical Thinking	1	OC4	Tax Audit	1			
PC11	Technological Ability	1	OC8	Tax Fraud and Investigation	1			
PC13	Data Protection	1						
PC21	English as a Foreign language	1						

