



European
Commission



TaxComp^{eu} Training Curriculum

Operational Competencies

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*Taxation and
Customs Union*

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Abbreviations Table

Acronyms	Description
AC	Arbitration Convention
AEOI	Automatic Exchange of Information
AML	Anti-Money Laundering
BEPS	Base erosion and profit shifting
CbC	Country-by-Country Reporting
CDD	Customer Due Diligence
CFCs	Controlled Foreign Companies
CFW	Competency Framework
CIT	Corporate Income Tax
CJEU	Court of Justice of the EU
CRS	Common Reporting Standard
CustComp ^{eu}	EU Customs Competency Framework
DPO	Data Protection Officer
DST	Digital Service Tax
GDPR	General Data Protection Regulation
eID	Electronic Identification
eIDAS	Electronic Identification and Authentication Services
EOIR	Exchange of Information under Request
EU	European Union
FATCA	Foreign Account Tax Compliance Act
FATF	Financial Action Task Force
GAAP	General Accepted Accounting Principles
GRI	Global Reporting Initiative
HNWI	High Net Wealth Individuals
HR	Human Resources
HRM	Human Resource Management
IAS	International Accounting Standards
ICT	Information and Communications Technology

IMF	International Monetary Fund
IRD	Inland Revenue Department
IOTA	Intra-European Organisation of Tax Administrations
LBT	Large Business Taxpayers
MAP	Mutual Agreement Procedures
MDR	Mandatory Disclosure Rules
MLC	Multilateral Control
MS	Member State(s)
MTC	Model Tax Convention
NACE	Nomenclature générale des activités économiques dans les Communautés Européennes (Nomenclature of Economic Activities)
OECD	Organization for Economic Cooperation and Development
PAOE	Presences in administrative offices / participation in administrative enquiries
RFI	Reporting Financial Institution
SME	Small and Medium-sized Enterprise
TaxComp ^{eu}	EU Tax Competency Framework
TAXEDU	Tax Education Portal
TNA	Transaction Network Analysis
TPG	Transfer Pricing Guidelines
UN	United Nations
VAT	Value-added Tax

1. Tax Business Understanding

Competency	Scope	Learning topics	Proficiency levels	Learning outcomes
Tax Business Understanding	Knowledge of national Tax Code processes and the role of the Tax Administration within the national and EU economic and Tax environment.	a. The role of Taxation, objectives and business drivers b. Tax governance and processes c. National and international tax environment	PL 1 - Awareness This proficiency level builds further on learning topics and learning outcomes already established up to PL 1.	The person demonstrates general awareness and basic knowledge of concepts, principles and processes in the following areas: - The role of Taxation, its objectives and business drivers; - The Tax Administration organisational structure and its different departments; - Tax activities and governance; - Tax compliance; - Tax collection goals; - The relevant national and EU partners with whom Tax cooperates.
			PL 2 - Trained This proficiency level builds further on learning topics and learning outcomes already established up to PL 1.	The person has received formal and/or informal training on the learning topics presented below and can handle standard situations and related tasks in the field of Tax Business Understanding independently . This implies that the person can apply good working knowledge in their daily activities/operations and is able to: a. The role of Taxation, objectives and business drivers - Understand the operational and strategic roles of Taxation; - Understand and follow the Administration’s organisational goals; - Understand and apply knowledge of the Taxation business drivers. b. Tax governance and processes - Understand and apply principles of Tax policy governance; - Follow with ease Tax processes and comprehend their interconnections; - Understand and facilitate the cooperation between usual internal and external Tax partners; - Understand the concept of Tax compliance and its impact on national revenue and apply relevant processes; - Demonstrate knowledge of both macroeconomics and microeconomics related to tax issues within a national, EU and global context. c. National and international Tax environment - Understand the drivers within the national, EU and international economic and Tax environment; - Contribute to the creation of a fair and attractive Taxation environment, both at national and EU level; - Understand macroeconomic and microeconomic factors related to Tax issues within a national, EU and global context.
			PL 3 - Experienced This proficiency level builds further on learning topics and learning outcomes already established up to PL 2.	The person has built significant experience in the area of Tax Business Understanding and is able to: - Combine broad and in-depth knowledge (built on career experience) of more advanced topics in the field of Tax Business Understanding; - Provide subject matter expertise when called upon to offer support on Tax business issues within his/her area of expertise; - Analyse and evaluate exceptions and special cases in the field of Tax Business Understanding (e.g. questions on Generally Accepted Accounting Principles and their application in Taxation); - Effectively share knowledge and experience (e.g. with more junior profiles and other professionals).
			PL 4 - Expert This proficiency level builds further on learning topics and learning outcomes	The person has extensive expert knowledge and skills in the area of Tax Business Understanding and is able to: - Drive the development of comprehensive strategies, objectives and benchmarks for the Tax Administration; - Demonstrate authority and expertise on the drivers within the national, EU and international economic and Tax environment (e.g. the connection between financial accounting and Tax law);

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			<p>already established up to PL 3.</p>	<ul style="list-style-type: none"> - Drive the creation of a fair and attractive Taxation environment, both at national and EU level, including Tax evasion and Tax avoidance scheme analysis; - Model working towards organisational strategic objectives under an informed, investigative approach on Tax business issues; - Think systemically and link Tax Business Understanding to the bigger picture (e.g. impact on the individual, team, customers, the wider organisation, etc.); - Compose and provide tailored advice and underpin it with relevant and context-specific arguments in response to internal/external queries in the field of Tax Business Understanding; - Model authority and expertise on Tax business issues within the organisation by using compelling arguments and providing examples; - Interact as the liaison with external parties (e.g. other agencies, taxpayers, the EU, etc.) and build an atmosphere of trust and cooperation; - Take the lead and/or officially represent the Tax Administration in relevant initiatives at national, regional and/or EU wide levels; - Build and maintain a large professional network of both relevant internal and external stakeholders; - Apply excellent communication skills to emphasise the importance of making decisions based on thorough understanding of the Tax business drivers for a Tax organisation; - Act as a subject matter expert when called upon to offer support on Tax Business Understanding issues within his/her area of expertise.
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2. Tax Legislation

Competency	Scope	Learning topics	Proficiency levels	Learning outcomes
Tax Legislation	Compliance with the national and EU legal provisions. Refers to the drafting, interpretation and administration of tax regulations and the application of legal competence to ensure greater efficiency of Tax Administrations.	a. Tax legal framework b. National direct and indirect Tax legislation c. EU and international Tax legislation d. EU direct and indirect Tax legislation (Directives & Implementing Regulations) e. Legal Professionalism (corresponding to area of expertise)	PL 1 - Awareness	The person demonstrates general awareness and basic knowledge of concepts, principles and processes in the following areas: <ul style="list-style-type: none"> - Tax policy objectives and the role of legislation; - The legislative side of Taxation (direct and indirect); - The implementation of national and EU legal provisions in his/her daily operations; - The relevant national and EU partners that are commonly involved in judicial procedures.
			PL 2 - Trained This proficiency level builds further on learning topics and learning outcomes already established up to PL 1.	The person has received formal and/or informal training on the learning topics presented below and can handle standard situations and related tasks in the field of Tax Legislation independently . This implies that the person can apply good working knowledge in their daily activities/operations and is able to: <ul style="list-style-type: none"> a. Tax legal framework <ul style="list-style-type: none"> - Understand and apply the scope of Tax legislation and basic legal definitions; - Understand and take action to adapt to regulatory trends in current and new Taxation areas; - Understand related general law (civil, corporate, administrative, etc.) and finance systems. b. National direct and/or indirect Tax legislation <ul style="list-style-type: none"> - Demonstrate and apply knowledge of national Tax legislation; - Take appropriate action to achieve compliance with national legislation. c. EU and international Tax legislation <ul style="list-style-type: none"> - Demonstrate and apply knowledge of EU and international Tax legal provisions; - Take account of and apply knowledge of specific bilateral and multilateral Tax agreements between different partnering countries (e.g. double Taxation convention); - Understand the potential implications of EU State Aid rules in the implementation of Tax incentives. d. EU direct and/or indirect Tax legislation (Directives & Implementing Regulations) <ul style="list-style-type: none"> - Apply knowledge of the EU Tax legislation; - Take appropriate action to achieve compliance with EU legislation at a national level. e. Legal Professionalism (corresponding to area of expertise) <ul style="list-style-type: none"> - Interpret Tax legislation and provide advice when and where necessary; - Effectively communicate and apply legal knowledge when and where necessary; - Respond to queries from individuals and economic entities and in relation to Tax legislation; - Review appeals, refer and examine details to ensure fair and legal decisions have been made; - Work towards alignment with EU legislation at a national level; - Apply legal competence to practical Tax situations (e.g. audit, controls, enforcement, supervision, quality assurance, penalties, interest, etc.); - Monitor, study and utilise judgements and opinions in the field of Taxation at a national and EU level (judicial case law, legal advisor of the state).
			PL 3 - Experienced	The person has built significant experience in the area of Tax Legislation and is able to: <ul style="list-style-type: none"> - Support the review and drafting of Tax Compliance rulings;

			<p>This proficiency level builds further on learning topics and learning outcomes already established up to PL 2.</p>	<ul style="list-style-type: none"> - Drive the review, update and drafting of Tax legislation; - Combine broad and in-depth knowledge (built on career experience) of more advanced topics (e.g. burden of proof, surcharges and penalties, statute of limitation, etc.) in the field of Tax Legislation; - Provide subject matter expertise when called upon to offer support on Tax legal issues within his/her area of expertise; - Analyse and evaluate exceptions and special cases in the field of Tax Legislation; - Interact as the liaison with external parties (e.g. other agencies, taxpayers, the EU, etc.) and build an atmosphere of trust and cooperation; - Effectively share knowledge and experience (e.g. with more junior profiles and other professionals).
			<p>PL 4 - Expert</p> <p>This proficiency level builds further on learning topics and learning outcomes already established up to PL 3.</p>	<p>The person has extensive expert knowledge and skills in the area of Tax Legislation and is able to:</p> <ul style="list-style-type: none"> - Drive the development of comprehensive Tax compliance rulings, strategies, objectives and benchmarks; - Demonstrate authority and expertise on Tax Legislation within the national, EU and international economic and Tax environment; - Drive alignment with EU legislation at a national level; - Drive the creation of a fair and attractive Taxation environment, both at national and EU level; - Model full compliance and adherence to Tax Legislation whilst working towards organisational strategic objectives; - Think systemically and link Tax Legislation to the bigger picture (e.g. impact on the individual, team, customers, the wider organisation, etc.); - Compose and provide tailored advice and underpin it with relevant and context-specific arguments in response to internal/external queries in the field of Tax Legislation; - Model authority and expertise on Tax Legislation issues within the organisation by using compelling arguments and providing examples; - Take the lead and/or officially represent the Tax Administration in relevant initiatives at national, regional and/or EU wide levels; - Build and maintain a large professional network of both relevant internal and external stakeholders; - Apply excellent communication skills to emphasise the importance of adhering to Tax Legislation for a Tax organisation; - Act as a subject matter expert when called upon to offer support on Tax Legislation issues within his/her area of expertise.

3. Taxpayer Compliance

Competency	Scope	Learning topics	Proficiency levels	Learning outcomes
Taxpayer Compliance	Ensuring taxpayer (both physical and legal persons) compliance with the legal requirements of the Tax regulations. Encouraging maximum compliance with fiscal obligations, with a focus on voluntary compliance.	a. Tax compliance (physical persons) b. Corporate Tax compliance c. Non-profit entities d. Voluntary Tax compliance principles and tools	PL 1 - Awareness	The person demonstrates general awareness and basic knowledge of concepts, principles and processes in the following areas: <ul style="list-style-type: none"> - The governance principles of all Taxation areas; - The principle, importance and basic legal provisions of Tax Compliance and its overall impact on the Tax Administration; - The Tax Compliance advantages for taxpayers; - The workflow of return filings; - The workflow of record keeping; - The relevant national and EU partners that are commonly involved in Taxpayer Compliance; - Basic procedures of Tax assessment and Tax collection.
			PL 2 - Trained This proficiency level builds further on learning topics and learning outcomes already established up to PL 1.	The person has received formal and/or informal training on the learning topics presented below and can handle standard situations and related tasks in the field of Taxpayer Compliance independently . This implies that the person can apply good working knowledge in their daily activities/operations and is able to: <ul style="list-style-type: none"> a. Tax compliance (physical persons) <ul style="list-style-type: none"> - Demonstrate and apply competent knowledge in the area of identification of omitted taxpayer obligations, and more specifically: <ul style="list-style-type: none"> o Verification of taxpayer-reported information; o Income Tax; o Real estate Taxes; o Inheritance Taxes; o Other Taxes, VAT and excise duties; o Taxpayer rights and obligations; o Communication procedures to non-payers; o Penalties application. - Carry out and manage active compliance activities with the aim to deter, detect and address noncompliance with Tax laws; - Safeguard taxpayer rights and ensure appropriate checks and balances are in place when Administrations exercise Tax powers. b. Corporate Tax compliance <ul style="list-style-type: none"> - Demonstrate and apply competent knowledge in the areas of compliance for small, medium-sized and large enterprises, and more specifically: <ul style="list-style-type: none"> o Bookkeeping principles; o Income Tax returns; o VAT returns; o Withholding Tax returns; o Compliance measures for the 'sharing economy' (internet service platforms); o Penalties application; o Regulatory burdens in Tax Administrations and compliance costs. c. Non-profit entities <ul style="list-style-type: none"> - Demonstrate and apply competent knowledge in the areas of: <ul style="list-style-type: none"> o Taxing and Regulating Non-profit organisations; o Special Tax regime on non-profit entities; o Tax exemption regime for non-profit entities.

				<p>d. Voluntary Tax compliance principles and tools</p> <ul style="list-style-type: none"> - Demonstrate and apply knowledge of the preconditions and factors that affect voluntary Tax compliance; - Support, run and follow up on communication campaigns to affect voluntary Tax compliance; - Support the implementation of initiatives promoting Ethics and voluntary Tax compliance; - Support the implementation of taxpayer educational programmes (e.g. TAXEDU).
			<p>PL 3 - Experienced</p> <p>This proficiency level builds further on learning topics and learning outcomes already established up to PL 2.</p>	<p>The person has built significant experience in the area of Taxpayer Compliance and is able to:</p> <ul style="list-style-type: none"> - Perform Tax gap analysis over time and prepare report of non-compliance and emerging risks; - Manage compliance by design and apply knowledge of Tax Compliance measures for the 'sharing economy' (internet service platforms); - Combine broad and in-depth knowledge (built on career experience) of more advanced topics (e.g. VAT, Property Tax, Income Tax, Transfer Pricing) in the field of Taxpayer Compliance; - Provide subject matter expertise when called upon to offer support on Taxpayer compliance issues within his/her area of expertise; - Analyse and evaluate exceptions and special cases in the field of Taxpayer Compliance; - Demonstrate and apply in-depth knowledge in the areas of cross-border charitable fundraising and activities.
			<p>PL 4 - Expert</p> <p>This proficiency level builds further on learning topics and learning outcomes already established up to PL 3.</p>	<p>The person has extensive expert knowledge and skills in the area of Taxpayer Compliance and is able to:</p> <ul style="list-style-type: none"> - Drive the development of comprehensive Taxpayer compliance strategies, objectives and benchmarks with the aim of reducing Tax compliance costs and delays; - Demonstrate authority and expertise on corporate Tax risk management systems and their impact on compliance behaviours; - Analyse taxpayer behaviour through econometric analysis; - Demonstrate authority and expertise on corporate income Tax subjects and EU harmonisation; - Implement co-operative compliance programmes for large businesses, as well as public awareness compliance and preventive measures to promote a culture of taxpayer compliance; - Set communication strategies for Taxpayers' compliance; - Work towards reducing Tax compliance costs and delays; - Closely monitor innovations in Taxpayer Compliance (e.g. the concept of enhanced relationships) and effectively share knowledge within the Administration; - Think systemically and link Taxpayer Compliance to the bigger picture (e.g. impact on the individual, team, customers, the wider organisation, etc.); - Compose and provide tailored advice and underpin it with relevant and context-specific arguments in response to internal/external queries in the field of Taxpayer Compliance; - Model authority and expertise on Taxpayer Compliance issues within the organisation by using compelling arguments and providing examples; - Interact as the liaison with external parties (e.g. other agencies, taxpayers, the EU, etc.) and build an atmosphere of trust and cooperation;

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				<ul style="list-style-type: none">- Take the lead and/or officially represent the Tax Administration in relevant initiatives at national, regional and/or EU wide levels;- Build and maintain a large professional network of both relevant internal and external stakeholders;- Apply excellent communication skills to emphasise the importance of Taxpayer Compliance for a Tax organisation;- Act as a subject matter expert when called upon to offer support on Taxpayer Compliance issues within his/her area of expertise.
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4. Tax Audit

Competency	Scope	Learning topics	Proficiency levels	Learning outcomes
Tax Audit	Carrying out audit activities aimed at deterring, detecting and addressing non-compliance with Taxation laws.	a. Basic bookkeeping skills b. Domestic accounting standards and international accounting standards c. Taxation for physical persons d. Non-profit organisations e. Financial statement analysis f. Cost accounting g. Revenue h. Inventory i. Tax compliance j. Shadow economy k. Legislative basis l. Risk assessment m. IT audit tools n. National/international collaboration, joint and multinational audits o. Audit methods and procedures	PL 1 - Awareness	The person demonstrates general awareness and basic knowledge of concepts, principles and processes in the following areas: <ul style="list-style-type: none"> - Financial statements, their purposes and elements; - The national Generally Accepted Accounting Principles (GAAP); - The International Accounting Standards (IAS); - Costing methods; - The legal provisions of the Tax Audit process and its impact on the Tax Administration; - The legal provisions on Tax compliance and its impact on the Tax Administration; - The relevant stakeholders involved in Tax Audit; - Fundamental principles governing the performance of auditors’ duties (independence, integrity, confidentiality, professional conduct, responsibility); - Tax crime.
			PL 2 - Trained	The person has received formal and/or informal training on the learning topics presented below and can handle standard situations and related tasks in the field of Tax Audit independently . This implies that the person can apply good working knowledge in their daily activities/operations and is able to: <ul style="list-style-type: none"> a. Basic bookkeeping skills <ul style="list-style-type: none"> - Demonstrate and apply competent knowledge in the areas of: <ul style="list-style-type: none"> o Accounts Payable and Receivable; o Debits and credits; o Accrual accounting; o Deferral transactions; o Depreciation; o Inventory transactions; o General ledger. b. Domestic accounting standards and international accounting standards <ul style="list-style-type: none"> - Demonstrate and apply competent knowledge in the areas of: <ul style="list-style-type: none"> o Inventory valuation; o Finance lease accounting; o Depreciation of capital assets; o Deferred Tax; o Intra-group transactions; o Financial Statements; o Consolidated Financial Statements. c. Taxation for physical persons <ul style="list-style-type: none"> - Demonstrate and apply competent knowledge in the areas of:

				<ul style="list-style-type: none"> o Capital gain; o Financial Taxation. <p>d. Non-profit organisations</p> <ul style="list-style-type: none"> - Demonstrate and apply competent knowledge in the areas of: <ul style="list-style-type: none"> o Taxation of non-profit organisations. <p>e. Financial statement analysis</p> <ul style="list-style-type: none"> - Demonstrate knowledge in preparing and reviewing basic financial statements and understanding interrelationships amongst them; - Calculate financial ratios and process data matching. <p>f. Cost accounting</p> <ul style="list-style-type: none"> - Identify basic cost classifications (i.e. fixed, variable, direct, indirect); - Calculate basic product/service costs of the audited legal entity. <p>g. Revenue</p> <ul style="list-style-type: none"> - Recognise the various accounts that comprise an organisation’s revenue; - Identify the required steps for Revenue recognition; - Cite the methods used by an auditor to audit revenue; - Describe fraud indicators in the revenue cycle; - Detect common revenue recognition fraud schemes. <p>h. Inventory</p> <ul style="list-style-type: none"> - Justify differences between perpetual and periodic inventory methods; - Evaluate inventory cost allocation techniques (i.e. direct labour, machine time, square footage); - Categorise different inventory cost flow assumptions and describe how they affect the company’s financial position and income statement; - Outline the various approaches to cost accounting; - Execute inventory audit procedures. <p>i. Tax compliance</p> <ul style="list-style-type: none"> - Demonstrate understanding of business Taxation concepts; - Drive for constructive and respectful dialogue with taxpayers to outline findings in a transparent manner. <p>j. Shadow economy</p> <ul style="list-style-type: none"> - Demonstrate understanding of the nature of shadow economy and apply relevant knowledge (how to define it, examples of shadow economy activity, drivers of the shadow economy, taxpayer attitude, industry sectors of most concern); - Remain up to date with recent developments in the shadow economy (the sharing and gig economy, cross-border shadow economy). <p>k. Legislative basis</p> <ul style="list-style-type: none"> - Demonstrate and apply knowledge of Tax audit-related legislative rulings; - Demonstrate and apply knowledge of general law (e.g. civil, corporate, administrative, etc.) and finance systems. <p>l. Risk assessment</p> <ul style="list-style-type: none"> - Demonstrate and apply knowledge of the fundamentals of risk-based audits (e.g. key principles of risk-based audits, assessing risks, etc.);
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				<ul style="list-style-type: none"> - Demonstrate knowledge of basic Tax Risk factors, arrive at and interpret the outputs of risk analysis techniques (e.g. Delphi, SWIFT Analysis, Decision Tree Analysis, Bow-tie Analysis, Probability/ Consequence Matrix, etc); - Apply different approaches to audits for different taxpayer segments (e.g. risk-based approach to large businesses, simplified risk scoring for SMEs, etc.). <p>m. IT Audit tools</p> <ul style="list-style-type: none"> - Demonstrate competent knowledge in the application and troubleshooting of relevant IT audit tools (e.g. ACL, Mentor, etc). <p>n. National/international collaboration, joint and multinational audits</p> <ul style="list-style-type: none"> - Demonstrate and apply knowledge of the legal framework, elements and processes for joint and multinational audits; - Apply basic parameters of the relevant OECD implementation package; - Collaborate at national level with other authorities (e.g. customs control, law enforcement authorities), and at European and international levels by exchanging information, mutual assistance or risk-based multilateral control (MLC) audits; - Participate in administrative enquiries of foreign officials (PAOE), as well as joint audits; - Adhere to the new global standard on Automatic Exchange of Information (AEOI), the Common Reporting Standard (CRS) and Foreign Account Tax Compliance Act (FATCA) that provides for the exchange of non-resident financial account information and Country-by-Country (CbC) Reporting and Reportable cross-border arrangements. <p>o. Audit methods and procedures</p> <ul style="list-style-type: none"> - Demonstrate and apply competent knowledge in the areas of: <ul style="list-style-type: none"> o Financial Statements-General Ledger Agreement; o Recalculation of capital assets' depreciation; o Cross checks between documents and accounting books; o Analytical procedures (comparisons, calculation of financial indicators); o Recalculation of Taxes.
			<p>PL 3 - Experienced</p> <p>This proficiency level builds further on learning topics and learning outcomes already established up to PL 2.</p>	<p>The person has built significant experience in the area of Tax Audit and is able to:</p> <ul style="list-style-type: none"> - Combine broad and in-depth knowledge (built on career experience) of more advanced topics (e.g. inspection and cross-assessment of Tax bases, support tracking and reporting of the collection of Tax assessed because of audit, etc.) in the field of Tax Audit; - Provide subject matter expertise when called upon to offer support on Tax Audit issues within his/her area of expertise; - Take the lead in administrative enquiries of foreign officials (PAOE), joint and multinational audits; - Analyse and evaluate exceptions and special cases in the field of Tax Audit; - Participate in the planning of special audits, such as the compliance of RFI to the CRS, FATCA, CbC and MDR (Mandatory Disclosure Rules) requirements.
			<p>PL 4 - Expert</p> <p>This proficiency level builds further on learning topics and</p>	<p>The person has extensive expert knowledge and skills in the area of Tax Audit and is able to:</p> <ul style="list-style-type: none"> - Drive the development of risk-based Tax Audit strategies within the Administration; - Demonstrate seasoned understanding of the parameters of the shadow economy and apply it to the design and rollout of relevant initiatives;

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			<p>learning outcomes already established up to PL 3.</p>	<ul style="list-style-type: none"> - Think systemically and link Tax Audit strategies and practices to the bigger picture (e.g. impact on the individual, team, customers, the wider organisation, etc.); - Compose and provide tailored advice and underpin it with relevant and context-specific arguments in response to internal/external queries in the field of Tax Audit; - Model authority and expertise on Tax Audit issues within the organisation by using compelling arguments and providing examples; - Interact as the liaison with external parties (e.g. other agencies, taxpayers, the EU, etc.) and build an atmosphere of trust and cooperation; - Take the lead and/or officially represent the Tax Administration in relevant initiatives at national, regional and/or EU wide levels; - Build and maintain a large professional network of both relevant internal and external stakeholders; - Apply excellent communication skills to emphasise the importance of efficient Tax Audit practices for a Tax organisation; - Act as a subject matter expert when called upon to offer support on Tax Audit issues within his/her area of expertise.
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5. Tax Collection

Competency	Scope	Learning topics	Proficiency levels	Learning outcomes
Tax Collection	Collection of direct and indirect Taxation, as well as taking appropriate action against economic operators not filing Tax returns on time and/or making due payments. Verification of the accuracy and completeness of taxpayer-reported information and Tax obligations.	<p>a. Revenue collection process</p> <p>b. Debt management</p>	<p>PL 1 - Awareness</p>	<p>The person demonstrates general awareness and basic knowledge of concepts, principles and processes in the following areas:</p> <ul style="list-style-type: none"> - Principles of debt management; - The phases and key cornerstones in the revenue collection process and its impact on the whole Tax Administration; - The relevant stakeholders involved in Tax Collection; - The Tax Collection goals; - How the Tax collection organisation or structure (central/regional offices) is managed and its position within the Tax Administration structure.
			<p>PL 2 - Trained</p> <p>This proficiency level builds further on learning topics and learning outcomes already established up to PL 1.</p>	<p>The person has received formal and/or informal training on the learning topics presented below and can handle standard situations and related tasks in the field of Tax Collection independently. This implies that the person can apply good working knowledge in their daily activities/operations and is able to:</p> <p>a. Revenue collection process</p> <ul style="list-style-type: none"> - Apply legal knowledge in the area of Tax obligations; - Apply knowledge of revenue collection methodologies and processes (managing billing, collection, payment arrangements, interest and penalty processes) for direct and indirect Taxation; - Support the processes of filing Tax returns, self-assessment, VAT and withholding Tax, as well as third-party reporting and matching; - Process and handle outstanding returns and payments; - Manage the collection of unpaid Taxes; - Apply knowledge in prefilled Tax returns and third-party data management; - Verify taxpayer information and share payment information with other institutions (e.g. banks); - Safeguard taxpayer rights and ensure appropriate checks and balances are in place when Administrations exercise Tax powers; - Provide international assistance (e.g. assistance in collection articles) in agreements between jurisdictions; - Handle specific IT tools and use inner databases to manage collection processes; - Apply knowledge to execute reimbursements in all Tax Administration levels (i.e. central, regional and local). <p>b. Debt management</p> <ul style="list-style-type: none"> - Analyse reported taxpayer information, recognise non-recoverable debt and take appropriate action; - Identify unrecognisable or erroneous payments, and make appropriate matching or redirection of payments; - Handle specific IT tools for debt management; - Apply legal knowledge of provisions for writing off debts; - Investigate taxpayer liabilities (other than the debtor) concerning specific debts; - Process debt management enforcement (Tax debts vs overpayments, payment arrangements and extensions, interests and penalties, etc.); - Implement knowledge of dispute settlement and resolution, appeal and review processes; - Implement knowledge of transfer and acceptance of Tax balances in the case of taxpayer liquidation or bankruptcy; - Utilise various communication methods and channels when communicating with taxpayers on debt management issues.

			<p>PL 3 - Experienced</p> <p>This proficiency level builds further on learning topics and learning outcomes already established up to PL 2.</p>	<p>The person has built significant experience in the area of Tax Collection and is able to:</p> <ul style="list-style-type: none"> - Combine broad and in-depth knowledge (built on career experience) of more advanced topics (e.g. dispute settlement and resolution in and out of court), appeal and review processes, transfer and acceptance of Tax balances in the case of taxpayer liquidation or bankruptcy, etc.) in the field of Tax Collection; - Provide subject matter expertise when called upon to offer support on Tax Collection issues within his/her area of expertise; - Analyse and evaluate exceptions and special cases in the field of Tax Collection; - Define and analyse Tax gap: <ul style="list-style-type: none"> o Estimate the Tax gap utilising relevant analytical tools and methodologies (i.e. data matching, top-down methods, random enquiries, management information, experimental techniques); o Analyse factors contributing to the Tax gap and interpret relevant data.
			<p>PL 4 - Expert</p> <p>This proficiency level builds further on learning topics and learning outcomes already established up to PL 3.</p>	<p>The person has extensive expert knowledge and skills in the area of Tax Collection and is able to:</p> <ul style="list-style-type: none"> - Drive the development of comprehensive revenue collection policies and strategies and set relevant KPIs; - Interpret data contributing to the Tax gap to make informed strategic decisions; - Closely monitor behavioural insights and utilise predictive tools to impact Tax Collection strategies and practices within the Administration; - Think systemically and link Tax Collection initiatives to the bigger picture (e.g. impact on the individual, team, customers, the wider organisation, etc.); - Compose and provide tailored advice and underpin it with relevant and context-specific arguments in response to internal/external queries in the field of Tax Collection; - Model authority and expertise on Tax Collection issues within the organisation by using compelling arguments and providing examples; - Interact as the liaison with external parties (e.g. other agencies, taxpayers, the EU, etc.) and build an atmosphere of trust and cooperation; - Take the lead and/or officially represent the Tax Administration in relevant initiatives at national, regional and/or EU wide levels; - Build and maintain a large professional network of both relevant internal and external stakeholders; - Apply excellent communication skills to emphasise the importance of fair and efficient Tax Collection practices for the Tax organisation; - Act as a subject matter expert when called upon to offer support on Tax Collection issues within his/her area of expertise.

6. Tax Policy and Governance

Competency	Scope	Learning topics	Proficiency levels	Learning outcomes
Tax Policy and Governance	Refers to the implementation of government policy, laws and decisions regarding aspects relating to the overall quantity of Taxes to be collected that can inversely affect the level of economic activity. Also refers to issues of fairness (whom to Tax) and efficiency (which Taxes will have how much of a distorting effect on various types of economic activity).	<ul style="list-style-type: none"> a. Public Tax Policy b. Fair Taxation c. Tax transparency d. EU and international cooperation 	PL 1 - Awareness	<p>The person demonstrates general awareness and basic knowledge of concepts, principles and processes in the following areas:</p> <ul style="list-style-type: none"> - How legislation is drafted; - Public Tax Policy; - Taxation (direct and indirect) frameworks; - Key Tax transparency initiatives; - The relevant partners related to Tax Policy and Governance.
			<p>PL 2 - Trained</p> <p>This proficiency level builds further on learning topics and learning outcomes already established up to PL 1.</p>	<p>The person has received formal and/or informal training on the learning topics presented below and can handle standard situations and related tasks in the field of Tax Policy and Governance independently. This implies that the person can apply good working knowledge in their daily activities/operations and is able to:</p> <ul style="list-style-type: none"> a. Public Tax Policy <ul style="list-style-type: none"> - Demonstrate and apply knowledge of the development, preparation and implementation of Tax policies in line with sustainable Tax Legislation; - Apply principles of Tax governance and sustainable development; - Demonstrate and apply knowledge and relevant rulings in the areas of corporate power and accountability; - Understand and apply knowledge on the sharing economy (internet service platforms) and its impact on Tax compliance; - Implement decisions and actions that aim to raise additional revenue and broaden the Tax base. b. Fair Taxation <ul style="list-style-type: none"> - Demonstrate and apply competent knowledge in the areas of: <ul style="list-style-type: none"> o The Tax Framework in EU; o Transfer Pricing Framework; o OECD BEPS measures; o Code of conduct for Business Taxation; o Common Consolidated Corporate Tax Base; o Anti-avoidance issues. c. Tax transparency <ul style="list-style-type: none"> - Demonstrate and apply competent knowledge in the areas of: <ul style="list-style-type: none"> o Non-cooperative Tax jurisdictions; o The Platform on Tax Good Governance; o National and EU Tax transparency initiatives (i.e. the GRI standard). d. EU and international cooperation <ul style="list-style-type: none"> - Adhere to the new global standard on Automatic Exchange of Information (AEOI), the Common Reporting Standard (CRS), Foreign Account Tax Compliance Act (FATCA), Country-by-Country (CbC) Reporting, Reportable cross-border arrangement and the Transaction Network Analysis (TNA); - Ensure compliance with Mutual Agreement Procedures (MAPs) and the OECD package on BEPS actions (e.g. dispute resolution mechanisms, exploitation of transfer pricing rules, debt shifting,

				<p>hybrid mismatch arrangements, Tax treaty abuse, artificial avoidance of permanent establishment status and Tax rulings, etc).</p>
			<p>PL 3 - Experienced</p> <p>This proficiency level builds further on learning topics and learning outcomes already established up to PL 2.</p>	<p>The person has built significant experience in the area of Tax Policy and Governance and is able to:</p> <ul style="list-style-type: none"> - Facilitate EU cooperation and the alignment to international Tax law and economic relations, Tax treaties (i.e. the Organisation for Economic Co-operation and Development (OECD), Council of Europe and the United Nations (UN), Intra-European Organisation of Tax Administrations (IOTA)); - Perform assessments of the Tax gap, interpret data and propose compliance policies and strategies; - Combine broad and in-depth knowledge (built on career experience) of more advanced topics (e.g. international Tax competition and regulations, etc.) in the field of Tax Policy and Governance; - Provide subject matter expertise when called upon to offer support on Tax Policy and Governance issues within his/her area of expertise; - Analyse and evaluate exceptions and special cases in the field of Tax Policy and Governance; - Engage effectively in the OECD BEPS2.0 process.
			<p>PL 4 - Expert</p> <p>This proficiency level builds further on learning topics and learning outcomes already established up to PL 3.</p>	<p>The person has extensive expert knowledge and skills in the area of Tax Policy and Governance and is able to:</p> <ul style="list-style-type: none"> - Drive the development of comprehensive Tax policy and related strategies, objectives and benchmarks; - Implement competitive Tax regimes, policies and/or social programmes to combat Tax avoidance/evasion, reduce the shadow economy and ensure greater efficiency of the Tax Administration (e.g. the Platform for Tax Good Governance, Aggressive Tax Planning and Double Taxation, the Patent Box regime, etc.); - Closely monitor Tax compliance, simplify Tax rules and eliminate inefficiencies to ensure the free flow of goods, services and capital across the EU; - Think systemically and link Tax Policy and Governance initiatives to the bigger picture (e.g. impact on the individual, team, customers, the wider organisation, etc.); - Compose and provide tailored advice and underpin it with relevant and context-specific arguments in response to internal/external queries in the field of Tax Policy and Governance; - Model authority and expertise on Tax Policy and Governance issues within the organisation by using compelling arguments and providing examples; - Interact as the liaison with external parties (e.g. other agencies, taxpayers, the EU, etc.) and build an atmosphere of trust and cooperation; - Take the lead and/or officially represent the Tax Administration in relevant initiatives at national, regional and/or EU wide levels; - Build and maintain a large professional network of both relevant internal and external stakeholders;

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				<ul style="list-style-type: none">- Apply excellent communication skills to emphasise the importance of fair and efficient Tax Policy and Governance practices for the Tax organisation;- Act as a subject matter expert when called upon to offer support on Tax Policy and Governance issues within his/her area of expertise.
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7. Tax Enforcement

Competency	Scope	Learning topics	Proficiency levels	Learning outcomes
Tax Enforcement	All required activities to enforce Tax legislation in cases of confirmed Tax fraudulent or Tax criminal activities. Collection of Tax duties by means available under the Tax legislation.	a. Legal provisions and methods for Tax Enforcement b. Revenue collection and enforcement c. Risk assessment d. Cooperation and information exchange with authorities and other institutions	PL 1 - Awareness	The person demonstrates general awareness and basic knowledge of concepts, principles and processes in the following areas: <ul style="list-style-type: none"> - The implemented revenue collection strategy; - National revenue and accounting systems; - The relevant partners related to Tax Enforcement.
			PL 2 - Trained	The person has received formal and/or informal training on the learning topics presented below and can handle standard situations and related tasks in the field of Tax Enforcement independently . This implies that the person can apply good working knowledge in their daily activities/operations and is able to: <ul style="list-style-type: none"> a. Legal provisions and methods for Tax Enforcement <ul style="list-style-type: none"> - Demonstrate knowledge of the legal provisions and instruments related to Tax enforcement; - Demonstrate and apply knowledge of general law (civil, administrative, etc.) and finance systems; Assess compliance with Tax legislation using the appropriate enforcement tools; - Provide evidence of what the limit is of the powers of Tax under which one can enforce compliance; - Demonstrate knowledge of appeal possibilities in cases of disputed Tax decisions. b. Revenue collection and enforcement <ul style="list-style-type: none"> - Follow, support and monitor collection strategies, policies and enforcement actions (e.g. legal seizure of property); - Demonstrate and apply knowledge of revenue receipt and accounting systems; - Has knowledge to impose fines according to Tax law provisions as well as other enforcement actions; - Initiate appropriate legal proceedings at both national and international levels. c. Risk assessment <ul style="list-style-type: none"> - Follow and apply risk assessment techniques and classification of Tax areas; - Evaluate taxpaying behaviour and how information, experience and patterns of behaviour are shared amongst taxpayers and impact their actual compliance with the Tax law; - Monitor the Tax refund process and report on irregularities. d. Cooperation and information exchange with authorities and other institutions <ul style="list-style-type: none"> - Demonstrate knowledge of which parties to inform and cooperate with in case of different types of non-compliance (different types of fiscal and criminal offences); - Cooperate with other institutions (e.g. banks) at national/international levels through information and intelligence exchanges; - Effectively cooperate with law enforcement authorities on Taxation issues.
			PL 3 - Experienced	The person has built significant experience in the area of Tax Enforcement and is able to:

			<p>This proficiency level builds further on learning topics and learning outcomes already established up to PL 2.</p>	<ul style="list-style-type: none"> - Combine broad and in-depth knowledge (built on career experience) of more advanced topics (e.g. International Tax competition and regulations, etc.) in the field of Tax Enforcement; - Provide subject matter expertise when called upon to offer support on Tax Enforcement issues within his/her area of expertise; - Analyse and evaluate exceptions and special cases in the field of Tax Enforcement; - Evaluate Tax enforcement measures.
			<p>PL 4 - Expert</p> <p>This proficiency level builds further on learning topics and learning outcomes already established up to PL 3.</p>	<p>The person has extensive expert knowledge and skills in the area of Tax Enforcement and is able to:</p> <ul style="list-style-type: none"> - Drive the development of comprehensive Tax enforcement strategies, objectives and benchmarks; - Implement effective Tax enforcement policies; - Think systemically and link Tax Enforcement initiatives to the bigger picture (e.g. impact on the individual, team, customers, the wider organisation, etc.); - Compose and provide tailored advice and underpin it with relevant and context-specific arguments in response to internal/external queries in the field of Tax Enforcement; - Model authority and expertise on Tax Enforcement issues within the organisation by using compelling arguments and providing examples; - Interact as the liaison with external parties (e.g. other agencies, taxpayers, the EU, etc.) and build an atmosphere of trust and cooperation; - Take the lead and/or officially represent the Tax Administration in relevant initiatives at national, regional and/or EU wide levels; - Build and maintain a large professional network of both relevant internal and external stakeholders; - Apply excellent communication skills to emphasise the importance of efficient Tax Enforcement practices for the Tax organisation; - Act as a subject matter expert when called upon to offer support on Tax Enforcement issues within his/her area of expertise.

8. Tax Fraud and Investigation

Competency	Scope	Learning topics	Proficiency levels	Learning outcomes
Tax Fraud and Investigation	The identification, detection, investigation and prosecution of Tax fraud in both traditional and digital economy. Refers to a wide variety of Tax-related investigations to identify legal source, illegal source and financial Tax crimes that threaten the strategic, political and economic interests of jurisdictions.	<ul style="list-style-type: none"> a. Forensic accounting b. International Tax Evasion c. Tax fraud in the digital economy d. Anti-money laundering e. Fraud detection tools and techniques 	PL 1 - Awareness	<p>The person demonstrates general awareness and basic knowledge of concepts, principles and processes in the following areas:</p> <ul style="list-style-type: none"> - General law (civil, corporate, administrative, etc.) and finance systems; - Concepts of Forensic accounting; - International Fraud schemes; - Tax Fraud in the digital economy; - Anti-money laundering schemes; - The relevant partners related to Tax Fraud and Investigation.
			<p>PL 2 - Trained</p> <p>This proficiency level builds further on learning topics and learning outcomes already established up to PL 1.</p>	<p>The person has received formal and/or informal training on the learning topics presented below and can handle standard situations and related tasks in the field of Tax Fraud and Investigation independently. This implies that the person can apply good working knowledge in their daily activities/operations and is able to:</p> <ul style="list-style-type: none"> a. Forensic accounting <ul style="list-style-type: none"> - Demonstrate and apply competent knowledge in the areas of: <ul style="list-style-type: none"> o Legal elements of fraud; o Detection and prevention of Tax and financial crime (e.g. deliberate underreporting or omission of Tax, overstatement of deduction amounts, keeping two sets of books or types of cash registers, submitting false statements, using or producing false invoices, claiming personal expenses as business expenses, hiding or illegally transferring assets or income, organised cross-country fraud including VAT-deduction -carousel fraud-, using fake companies to commit social fraud or as a vehicle for profit shifting); o Financial Statement misrepresentation (common methods; investigations; financial statement analysis; analytic techniques); o Cost management; o Revenue Fraud; o Inventory Fraud; o Estimating the Tax gap ("top-down" and "bottom-down" techniques). b. International Tax Evasion <ul style="list-style-type: none"> - Demonstrate and apply competent knowledge in the areas of: <ul style="list-style-type: none"> o Basic concepts of International Tax Evasion; o Measurement of International Tax Evasion; o VAT fraud schemes; o International Abusive Tax schemes; o Tax havens and non-cooperative jurisdictions. c. Tax Fraud in the digital economy <ul style="list-style-type: none"> - Demonstrate and apply competent knowledge in the areas of: <ul style="list-style-type: none"> o Digital business models; o Tax fraud practices in a dynamic world; o Common Tax Avoidance practices in the digital sector; o Digital forensics; o Digital financial assets; o New technologies supporting fraud (e.g. blockchain) and how to fight against them;

			<ul style="list-style-type: none"> o Global trends in fraud and investigation. <p>d. Anti-money laundering</p> <ul style="list-style-type: none"> - Demonstrate and apply competent knowledge in the areas of: <ul style="list-style-type: none"> o Legal elements of AML; o The international AML framework; o Laundering the proceeds of Tax Evasion. <p>e. Fraud detection tools and techniques</p> <ul style="list-style-type: none"> - Apply knowledge of the different anti-fraudulent, risk-based systems to uncover fraudulent activities; - Develop taxpayer risk profiles, compare data and observe irregularities.
		<p>PL 3 - Experienced</p> <p>This proficiency level builds further on learning topics and learning outcomes already established up to PL 2.</p>	<p>The person has built significant experience in the area of Tax Fraud and Investigation and is able to:</p> <ul style="list-style-type: none"> - Combine broad and in-depth knowledge (built on career experience) and apply it to the resolution of complex tasks (e.g. perform quality reviews of fraud investigations, create anti-fraud plans (activities, resources, priorities), analyse loopholes, address VAT challenges in the digital economy), etc.) in the field of Tax Fraud and Investigation; - Remain up to date and offer assistance on advanced topics in the area of Tax Fraud and Investigation (e.g. AML methods and trends, high-risk jurisdictions FATF (Financial Action Task Force) standards and evaluation methodologies); - Provide subject matter expertise when called upon to offer support on Tax Fraud and Investigation issues (e.g. address Tax challenges in the digital economy at EU level, detect international Tax fraud schemes); - Engage in effective national and international cooperation with other agencies, institutions or Tax Administrations engaged in fighting Tax fraud (e.g. financial police, banks, prosecution services, judicial authorities, international collaboration initiatives such as the Multilateral Control (MLC)); - Analyse and evaluate exceptions and special cases in the field of Tax Fraud and Investigation.
		<p>PL 4 - Expert</p> <p>This proficiency level builds further on learning topics and learning outcomes already established up to PL 3.</p>	<p>The person has extensive expert knowledge and skills in the area of Tax Fraud and Investigation and is able to:</p> <ul style="list-style-type: none"> - Drive the development of comprehensive, integrated Tax fraud prevention strategies to promote a culture of taxpayer compliance; - Develop efficient and transparent strategies, objectives and benchmarks for the detection and prevention of financial crime; - Design a comprehensive AML risk-based approach for Financial Services Business; - Implement effective measures to prevent/fight Tax evasion/avoidance in any new emerging business, especially in the digital economy; - Think systemically and link Tax Fraud and Investigation initiatives to the bigger picture (e.g. impact on the individual, team, customers, the wider organisation, etc.); - Compose and provide tailored advice and underpin it with relevant and context-specific arguments in response to internal/external queries in the field of Tax Fraud and Investigation; - Model authority and expertise on Tax Fraud and Investigation issues within the organisation by using compelling arguments and providing examples; - Interact as the liaison with external parties (e.g. other agencies, taxpayers, the EU, etc.) and build an atmosphere of trust and cooperation;

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				<ul style="list-style-type: none">- Take the lead and/or officially represent the Tax Administration in relevant initiatives at national, regional and/or EU wide levels;- Build and maintain a large professional network of both relevant internal and external stakeholders;- Apply excellent communication skills to emphasise the importance of efficient Tax Fraud and Investigation practices for the Tax organisation;- Act as a subject matter expert when called upon to offer support on Tax Fraud and Investigation issues within his/her area of expertise.
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9. Exchange of Information

Competency	Scope	Learning topics	Proficiency levels	Learning outcomes
Exchange of Information	Refers to the exchange of information between the national Tax Administration, the EU and MS Tax Administrations, as well as third countries, for Tax purposes (cross-border investments, establishments, personal and capital movements) abiding by bilateral treaties, multilateral conventions and EU law.	a. Legislation b. International Exchange of Information c. Articles and directives d. Tools and applications	PL 1 - Awareness	The person demonstrates general awareness and basic knowledge of concepts, principles and processes in the following areas: <ul style="list-style-type: none"> - EU and international legislation; - The European tools for the exchange of information; - The relevant partners related to Exchange of Information; - International best practice when dealing with EOI requests; - Tax issues.
			PL 2 - Trained This proficiency level builds further on learning topics and learning outcomes already established up to PL 1.	The person has received formal and/or informal training on the learning topics presented below and can handle standard situations and related tasks in the field of Exchange of Information independently . This implies that the person can apply good working knowledge in their daily activities/operations and is able to: <ul style="list-style-type: none"> a. Legislation <ul style="list-style-type: none"> - Demonstrate and apply competent knowledge in the areas of: <ul style="list-style-type: none"> o Spontaneous, automatic and on request exchange of information with EU and third-country Tax Administrations; o Bilateral treaties and multilateral conventions; o Intra-European treaties on the exchange of information; o Treaties with third countries (i.e. FATCA); o Money laundering control. b. International Exchange of Information <ul style="list-style-type: none"> - Demonstrate and apply competent knowledge in the areas of: <ul style="list-style-type: none"> o Bilateral administrative assistance in Tax issues (AEOI/ FATCA/CRS/CbC/ MDR); o Identification of the beneficial owner; o Organisation and management of Tax information exchange; o Use of information exchange in risk analysis; o International evaluation of countries and overseas territories in relation to transparency and international exchange of information. c. Articles and directives <ul style="list-style-type: none"> - Implement the OECD Model Tax Convention (MTC); - Implement the EU Directive concerning Mutual Assistance for the recovery of Claims and the EU Directive on Administrative Cooperation; - Adhere to the new global standards on Automatic Exchange of Information (AEOI), the Common Reporting Standard (CRS), the Foreign Account Tax Compliance Act (FATCA) that provides for the exchange of non-resident financial account information, Country-by-Country Reporting (CbC) and Reportable cross-border arrangement - Implement Regulation EU (904/2010) on administrative cooperation and combating Tax fraud in the field of value added Tax. d. Tools and applications <ul style="list-style-type: none"> - Apply knowledge of the different tools and applications used to exchange information (e.g. E-Forms); - Deal with automatic exchange of information by using digital services and e-applications.

			<p>PL 3 - Experienced</p> <p>This proficiency level builds further on learning topics and learning outcomes already established up to PL 2.</p>	<p>The person has built significant experience in the area of Exchange of Information and is able to:</p> <ul style="list-style-type: none"> - Combine broad and in-depth knowledge (built on career experience) of more advanced topics in the field of Exchange of Information; - Provide subject matter expertise when called upon to offer support on Exchange of Information issues within his/her area of expertise; - Analyse and evaluate exceptions and special cases in the field of Exchange of Information.
			<p>PL 4 - Expert</p> <p>This proficiency level builds further on learning topics and learning outcomes already established up to PL 3.</p>	<p>The person has extensive expert knowledge and skills in the area of Exchange of Information and is able to:</p> <ul style="list-style-type: none"> - Think systemically and link Exchange of Information initiatives to the bigger picture (e.g. impact on the individual, team, customers, the wider organisation, etc.); - Compose and provide tailored advice and underpin it with relevant and context-specific arguments in response to internal/external queries in the field of Exchange of Information; - Model authority and expertise on Exchange of Information issues within the organisation by using compelling arguments and providing examples; - Interact as the liaison with external parties (e.g. other agencies, taxpayers, the EU, etc.) and build an atmosphere of trust and cooperation; - Take the lead and/or officially represent the Tax Administration in relevant initiatives at national, regional and/or EU wide levels; - Build and maintain a large professional network of both relevant internal and external stakeholders; - Apply excellent communication skills to emphasise the importance of efficient Exchange of Information practices for the Tax organisation; - Act as a subject matter expert when called upon to offer support on Exchange of Information issues within his/her area of expertise.

10. International Tax Affairs

Competency	Scope	Learning topics	Proficiency levels	Learning outcomes
International Tax Affairs	Collaboration with a growing global network of Tax Administrations, the EU and other international bodies (OECD, Council of Europe, IMF, UN, etc.), with the aim of fighting international Tax evasion/avoidance, and aggressive Tax practices, as well as promoting capacity building among developing countries' Tax Administrations. Engaging with other Tax Administrations to identify trends, develop strategies, set benchmarks and share best practices on Tax enforcement.	a. Legislation b. International Exchange of Information c. International Tax evasion schemes d. Aggressive Tax planning in the EU	PL 1 - Awareness	The person demonstrates general awareness and basic knowledge of concepts, principles and processes in the following areas: <ul style="list-style-type: none"> - EU and international legislation; - International Tax evasion schemes; - Aggressive Tax practices; - The relevant partners related to International Tax Affairs.
			PL 2 - Trained This proficiency level builds further on learning topics and learning outcomes already established up to PL 1.	The person has received formal and/or informal training on the learning topics presented below and can handle standard situations and related tasks in the field of International Tax Affairs independently . This implies that the person can apply good working knowledge in their daily activities/operations and is able to: <ul style="list-style-type: none"> a. Legislation <ul style="list-style-type: none"> - Demonstrate and apply competent knowledge in the areas of: <ul style="list-style-type: none"> o Domestic Tax law; o Bilateral double Tax treaties; o Anti-avoidance measures; o EU Tax legislation; o Offshore companies. b. International Exchange of Information <ul style="list-style-type: none"> - Demonstrate and apply competent knowledge in the areas of: <ul style="list-style-type: none"> o Bilateral administrative assistance in Tax issues (AEOI/EOIR/FATCA/CRS/CBC/MDR); o Organisation and management of Tax information exchange; o Use of information exchange in risk analysis. c. International Tax evasion schemes <ul style="list-style-type: none"> - Collaborate with a growing global network of Tax Administrations, the EU and other international bodies (OECD, Council of Europe, IMF, UN, etc.); - Implement specific bilateral and multilateral Tax agreements between different partnering countries (e.g. double Taxation convention); - Process information exchange for Tax purposes (i.e. exchange of information on request, spontaneous or automatic exchange of information). d. Aggressive Tax planning in the EU <ul style="list-style-type: none"> - Demonstrate and apply knowledge of competitive Tax policies (e.g. the Platform for Tax Good Governance, Aggressive Tax Planning and Double Taxation, the Patent Box regime and controlled foreign companies (CFCs), etc.); - Ensure compliance with Mutual Agreement Procedures (MAPs) (e.g. dispute resolution mechanisms, exploitation of transfer pricing rules, debt shifting, hybrid mismatch arrangements, Tax treaty abuse, artificial avoidance of permanent establishment status, Tax rulings, etc.); - Implement Tax planning techniques and mechanisms, and the OECD package on BEPS actions (i.e. transfer pricing rules, debt shifting, hybrid mismatching arrangements, Tax treaty abuse, artificial avoidance of permanent establishment, etc.); - Deploy parameters of the European Commission action plan for a fair and efficient corporate Tax system in the EU;

				<ul style="list-style-type: none"> - Collaborate at European and international levels by exchanging information via mutual assistance initiatives, risk-based multilateral control (MLC) audits or presence in administrative offices and participation in administrative enquiries (PAOE); - Strive to and achieve compliance with EU legislation at a national level.
			<p>PL 3 - Experienced</p> <p>This proficiency level builds further on learning topics and learning outcomes already established up to PL 2.</p>	<p>The person has built significant experience in the area of International Tax Affairs and is able to:</p> <ul style="list-style-type: none"> - Engage with other Tax Administrations to identify trends and share best practices in Tax enforcement; - Demonstrate and apply in-depth knowledge in the area of identification of the beneficial owner; - Combine broad and in-depth knowledge (built on career experience) of more advanced topics in the field of International Tax Affairs; - Provide subject matter expertise when called upon to offer support on International Tax Affairs issues within his/her area of expertise; - Analyse and evaluate exceptions and special cases in the field of International Tax Affairs.
			<p>PL 4 - Expert</p> <p>This proficiency level builds further on learning topics and learning outcomes already established up to PL 3.</p>	<p>The person has extensive expert knowledge and skills in the area of International Tax Affairs and is able to:</p> <ul style="list-style-type: none"> - Drive initiatives in the area of International Tax Affairs with the aim of developing strategies and setting benchmarks for Tax enforcement; - Think systemically and link International Tax Affairs initiatives to the bigger picture (e.g. impact on the individual, team, customers, the wider organisation, etc.); - Compose and provide tailored advice and underpin it with relevant and context-specific arguments in response to internal/external queries in the field of International Tax Affairs; - Model authority and expertise on International Tax Affairs issues within the organisation by using compelling arguments and providing examples; - Interact as the liaison with external parties (e.g. other agencies, taxpayers, the EU, etc.) and build an atmosphere of trust and cooperation; - Take the lead and/or officially represent the Tax Administration in relevant initiatives at national, regional and/or EU wide levels; - Build and maintain a large professional network of both relevant internal and external stakeholders; - Participate in international evaluation of countries and overseas territories in relation to transparency and international exchange of information; - Apply excellent communication skills to emphasise the importance of efficient International Tax Affairs practices for the Tax organisation; - Act as a subject matter expert when called upon to offer support on International Tax Affairs issues within his/her area of expertise.

11. Risk Management and Analysis

Competency	Scope & description	Learning topics	Proficiency levels	Learning outcomes
Risk Management and Analysis	Refers to employing processes and techniques to manage risk in order to ensure compliance with Tax law. Also refers to sustaining confidence in the Tax system by putting in place strategies and structures to ensure that non-compliance with Tax law or Tax fraud is kept to the minimum possible.	a. Risk Management Concepts and Processes b. Risk-based customer due diligence (CDD) c. Qualitative Risk Analysis Techniques d. Quantitative Risk Analysis Techniques	PL 1 - Awareness	The person demonstrates general awareness and basic knowledge of concepts, principles and processes in the following areas: <ul style="list-style-type: none"> - Risk Management; - The difference between qualitative and quantitative risk analysis techniques; - The relevant partners related to Risk Management and Analysis.
			PL 2 - Trained This proficiency level builds further on learning topics and learning outcomes already established up to PL 1.	The person has received formal and/or informal training on the learning topics presented below and can handle standard situations and related tasks in the field of Risk Management and Analysis independently . This implies that the person can apply good working knowledge in their daily activities/operations and is able to: <ul style="list-style-type: none"> a. Risk Management Concepts and Processes <ul style="list-style-type: none"> - Demonstrate and apply knowledge of the scope of Tax legislation and its definitions; - Demonstrate knowledge on risk analysis concepts and perform the processes of risk identification, assessment and prioritisation; - Analyse compliance behaviour (causes, options for treatment) and determine treatment categories; - Perform audit case selection according to agreed risk factors (e.g. the size and complexity of taxpayers and their compliance record); - Perform Tax investigation, data matching and non-filers checks; - Carry out Tax gap measurements and robust risk monitoring; - Document/report risk analysis findings to relevant stakeholders; - Follow the regulatory trends in current and new Taxation areas. b. Risk-based customer due diligence (CDD) <ul style="list-style-type: none"> - Understand the international legal Tax environment; - Demonstrate and apply knowledge on specific bilateral and multilateral Tax agreements between different partnering countries (e.g. double Taxation convention). c. Qualitative Risk Analysis Techniques <ul style="list-style-type: none"> - Use risk-based systems to monitor Tax fraud and evasion/avoidance, more specifically: <ul style="list-style-type: none"> o Delphi; o SWIFT Analysis; o Decision Tree Analysis; o Bow-tie Analysis; o Probability/ Consequence Matrix. - Apply data management and optimisation processes to improve detection and prevention of non-compliance. d. Quantitative Risk Analysis Techniques <ul style="list-style-type: none"> - Utilise elements of Quantitative risk analysis techniques (e.g. Monte-Carlo Simulation).
			PL 3 - Experienced	The person has built significant experience in the area of Risk Management and Analysis and is able to:

			<p>This proficiency level builds further on learning topics and learning outcomes already established up to PL 2.</p>	<ul style="list-style-type: none"> - Manage and optimise data management processes to improve detection and prevention of non-compliance; - Manage integrated risk assessment and deploy risk-based Tax audit strategies; - Make use of advanced analytical techniques based on statistical modelling and machine learning methods; - Make use of analytical techniques using open source tools (e.g. Knime, R, etc.); - Use data to inform and support the efficient deployment of resources; - Combine broad and in-depth knowledge (built on career experience) of more advanced topics (e.g. monitor and evaluate performance of Tax audits) in the field of Risk Management; - Provide subject matter expertise when called upon to offer support on Risk Management issues within his/her area of expertise; - Analyse and evaluate exceptions and special cases in the field of Risk Management.
			<p>PL 4 - Expert</p> <p>This proficiency level builds further on learning topics and learning outcomes already established up to PL 3.</p>	<p>The person has extensive expert knowledge and skills in the area of Risk Management and Analysis and is able to:</p> <ul style="list-style-type: none"> - Steer the development and continuous evolution of Risk Management strategies, processes and tools; - Evaluate compliance outcomes and develop strategies to effectively neutralise negative risk for the Tax Administration's objectives (risk prevention, transfer and education); - Put in place methodologies and structures to ensure that non-compliance with the Tax law or Tax fraud are kept to the minimum possible; - Think systemically and link Risk Management initiatives to the bigger picture (e.g. impact on the individual, team, customers, the wider organisation, etc.); - Compose and provide tailored advice and underpin it with relevant and context-specific arguments in response to internal/external queries in the field of Risk Management; - Model authority and expertise on Risk Management issues within the organisation by using compelling arguments and providing examples; - Interact as the liaison with external parties (e.g. other agencies, taxpayers, the EU, etc.) and build an atmosphere of trust and cooperation; - Take the lead and/or officially represent the Tax Administration in relevant initiatives at national, regional and/or EU wide levels; - Build and maintain a large professional network of both relevant internal and external stakeholders; - Apply excellent communication skills to emphasise the importance of efficient Risk Management practices for the Tax organisation; - Act as a subject matter expert when called upon to offer support on Risk Management issues within his/her area of expertise.

12. Operational and Advanced Tax Relevant Data Analytics

Competency	Scope	Learning topics	Proficiency levels	Learning outcomes
Operational and Advanced Tax Relevant Data Analytics	Data analysis and day-to-day analytics activities, with the main objectives to provide insight into Tax operations and gather targeted information to identify opportunities for Tax process policy improvements.	a. Information systems b. Data governance c. Data analytics d. Data visualisation	PL 1 - Awareness	The person demonstrates general awareness and basic knowledge of concepts, principles and processes in the following areas: <ul style="list-style-type: none"> - Data and information systems beyond data input; - Data governance; - Data lifecycle (creation, retention, storage, obsolescence, deletion); - Data analytics; - Data visualisation; - The relevant partners related to Operational and Advanced Tax Relevant Data Analytics.
			PL 2 - Trained This proficiency level builds further on learning topics and learning outcomes already established up to PL 1. Uses data analytic techniques;	The person has received formal and/or informal training on the learning topics presented below and can handle standard situations and related tasks in the field of Operational and Advanced Tax Relevant Data Analytics independently . This implies that the person can apply good working knowledge in their daily activities/operations and is able to: <p>a. Information systems</p> <ul style="list-style-type: none"> - Demonstrate understanding of processes related to various modules in a financial system (i.e. AP (Account Payable) in an ERP); - Demonstrate competency in using basic hardware and software tools; - Identify different types of data (i.e. structured, unstructured, numeric, text); - Demonstrate understanding of potential applications of emerging technologies (i.e. cloud computing, AI, blockchain). <p>b. Data governance</p> <ul style="list-style-type: none"> - Demonstrate understanding of the importance of using data to make business decisions; - Demonstrate understanding of the business impact of making decisions with incorrect, poor-quality, invalid or incomplete data; - Demonstrate understanding of the need to protect the security and privacy of data and apply knowledge appropriately; - Demonstrate and apply knowledge of the basic principles of data security. <p>c. Data analytics</p> <ul style="list-style-type: none"> - Create spreadsheets and manipulate data using basic functions and formulas such as graphs, filtering and sorting data, and importing data; - Calculate basic descriptive statistics such as ratios and basic averages to reveal trends; - Demonstrate and apply knowledge of concepts of business intelligence and perform data mining; - Support real-time or near real-time operational processes by using analytic techniques; - Communicate the results of data analyses to all appropriate parties (as applicable and legally possible). <p>d. Data visualisation</p> <ul style="list-style-type: none"> - Create simple charts and graphs using visualisation tools (e.g. Excel, Tableau) or prebuilt visualisation code packages; - Demonstrate and apply knowledge of how to best communicate results with basic visualisations (e.g. line, bar, pie, scatter plots).

			<p>PL 3 - Experienced</p> <p>This proficiency level builds further on learning topics and learning outcomes already established up to PL 2.</p>	<p>The person has built significant experience in the area of Operational and Advanced Tax Relevant Data Analytics and is able to:</p> <ul style="list-style-type: none"> - Utilise target data to identify areas for improvement of operational effectiveness; - Identify patterns and taxpayer behaviours based on performance measurement activities; - Combine broad and in-depth knowledge (built on career experience) of more advanced topics (e.g. interpret operational data to provide insights and improve decision-making) in the field of Operational and Advanced Tax Relevant Data Analytics; - Provide subject matter expertise when called upon to offer support on Operational and Advanced Tax Relevant Data Analytics issues within his/her area of expertise; - Analyse and evaluate exceptions and special cases in the field of Operational and Advanced Tax Relevant Data Analytics.
			<p>PL 4 - Expert</p> <p>This proficiency level builds further on learning topics and learning outcomes already established up to PL 3.</p>	<p>The person has extensive expert knowledge and skills in the area of Operational and Advanced Tax Relevant Data Analytics and is able to:</p> <ul style="list-style-type: none"> - Utilise data intelligence to determine operational strategies and resource allocation; - Support a wide range of actions (e.g. optimising debt management processes, improving Tax returns, filing rates and quality, delivering advanced taxpayer services) with the purpose of understanding the wider impact of Tax policy changes and improving the Tax Administrations' performance; - Think systemically and link Operational and Advanced Tax Relevant Data Analytics initiatives to the bigger picture (e.g. impact on the individual, team, customers, the wider organisation, etc.); - Compose and provide tailored advice and underpin it with relevant and context-specific arguments in response to internal/external queries in the field of Operational and Advanced Tax Relevant Data Analytics; - Model authority and expertise on Operational and Advanced Tax Relevant Data Analytics issues within the organisation by using compelling arguments and providing examples; - Interact as the liaison with external parties (e.g. other agencies, taxpayers, the EU, etc.) and build an atmosphere of trust and cooperation; - Take the lead and/or officially represent the Tax Administration in relevant initiatives at national, regional and/or EU wide levels; - Build and maintain a large professional network of both relevant internal and external stakeholders; - Apply excellent communication skills to emphasise the importance of efficient Operational and Advanced Tax Relevant Data Analytics practices for the Tax organisation; - Act as a subject matter expert when called upon to offer support on Operational and Advanced Tax-relevant Data Analytics issues within his/her area of expertise.

13. Taxpayer Identification and Registration

Competency	Scope	Learning topics	Proficiency levels	Learning outcomes
Taxpayer Identification and Registration	Management and maintenance of Tax registers for those taxpayers that are part of the system, as well as identification and registration of those yet to join. Also refers to cross-border recognition of electronic identification (eID).	a. Active management of Tax register b. Identity management c. Cross-border identity management d. Customer-oriented Tax Administrations	PL 1 - Awareness	The person demonstrates general awareness and basic knowledge of concepts, principles and processes in the following areas: <ul style="list-style-type: none"> - National registration processes; - Security and authentication of taxpayer information; - Cross-border taxpayer recognition; - The relevant partners related to Taxpayer Identification and Registration.
			PL 2 - Trained This proficiency level builds further on learning topics and learning outcomes already established up to PL 1.	The person has received formal and/or informal training on the learning topics presented below and can handle standard situations and related tasks in the field of Taxpayer Identification and Registration independently . This implies that the person can apply good working knowledge in their daily activities/operations and is able to: <ul style="list-style-type: none"> a. Active management of Tax register <ul style="list-style-type: none"> - Apply knowledge to facilitate efficient taxpayer identification and registration; - Demonstrate and apply knowledge of the online registration process; - Ensure the (non-technical) maintenance of taxpayer registration systems, in order to secure sufficient, accurate and reliable identifying information; - Process Tax identification/registration issues with large taxpayers, enterprises and taxpayers of great wealth; - Demonstrate knowledge of an information technology system that supports all aspects of identification and registration; - Identify dormant (inactive) registrations to keep the database free of inactive or duplicate records. b. Identity management <ul style="list-style-type: none"> - Ensure security and authenticity of taxpayer information processes (e.g. prevention of unlawful attempts to obtain information, protection of taxpayer rights, taxpayer authentication); - Ensure compliance with national and European regulation (i.e. eIDAS, GDPR); - Process third-party data (within national legal regulations) and use data analytics methods to improve the quality of the taxpayer registry. c. Cross-border identity management <ul style="list-style-type: none"> - Manage taxpayer identity and information flows across borders; - Deploy knowledge to process cross-border recognition (eIDAS (Electronic Identification), AEOI (Automatic Exchange of Information), CRS (Common Reporting Standards), FATCA (Foreign Account Tax Compliance Act), CbC (Country-by-Country Reporting) and reportable cross-border arrangement. d. Customer-oriented Tax Administrations <ul style="list-style-type: none"> - Provide taxpayers with easy-to-understand and accessible guidance via various channels; - Implement one-stop shops for certain target groups; - Provide electronic services to the public (e.g. information on claiming Tax refunds, fulfilment of Tax obligations, resolution of common Tax issues, IRD software and Tax forms downloading, computation of liability under salary Tax and personal assessment, access of personalised online Tax services via the eTAX portal).

			<p>PL 3 - Experienced</p> <p>This proficiency level builds further on learning topics and learning outcomes already established up to PL 2.</p>	<p>The person has built significant experience in the area of Taxpayer Identification and Registration and is able to:</p> <ul style="list-style-type: none"> - Run customer experience management initiatives and satisfaction surveys to identify taxpayer satisfaction; - Combine broad and in-depth knowledge (built on career experience) of more advanced topics (e.g. auditing of the Tax register, active/non-active taxpayer databases, categorisation of business taxpayers by NACE codes) in the field of Taxpayer Identification and Registration; - Provide subject matter expertise when called upon to offer support on Taxpayer Identification and Registration issues within his/her area of expertise; - Analyse and evaluate exceptions and special cases in the field of Taxpayer Identification and Registration.
			<p>PL 4 - Expert</p> <p>This proficiency level builds further on learning topics and learning outcomes already established up to PL 3.</p>	<p>The person has extensive expert knowledge and skills in the area of Taxpayer Identification and Registration and is able to:</p> <ul style="list-style-type: none"> - Design and lead initiatives aiming to provide the public with a wide range of user-centred tools and services through the respective Tax customer portals; - Design and lead initiatives that aim to support taxpayers with more self-service options (digital services, mobile apps, etc.); - Think systemically and link Taxpayer Identification and Registration initiatives to the bigger picture (e.g. impact on the individual, team, customers, the wider organisation, etc.); - Compose and provide tailored advice and underpin it with relevant and context-specific arguments in response to internal/external queries in the field of Taxpayer Identification and Registration; - Model authority and expertise on Taxpayer Identification and Registration issues within the organisation by using compelling arguments and providing examples; - Interact as the liaison with external parties (e.g. other agencies, taxpayers, the EU, etc.) and build an atmosphere of trust and cooperation; - Take the lead and/or officially represent the Tax Administration in relevant initiatives at national, regional and/or EU wide levels; - Build and maintain a large professional network of both relevant internal and external stakeholders; - Apply excellent communication skills to emphasise the importance of efficient Taxpayer Identification and Registration practices for the Tax organisation; - Act as a subject matter expert when called upon to offer support on Taxpayer Identification and Registration issues within his/her area of expertise.

14. Taxpayer Services Processing

Competency	Scope	Learning topics	Proficiency levels	Learning outcomes
Taxpayer Services Processing	Making relevant information readily available to taxpayers, use of Tax e-platforms, support of taxation, tax declaration processes and compliance management. Supporting taxpayers in meeting their obligations and/or claiming their entitlements and providing more self-service options.	a. National Tax regulations b. National Tax returns c. Customer-oriented Tax Administrations d. Customer satisfaction management	PL 1 - Awareness	The person demonstrates general awareness and basic knowledge of concepts, principles and processes in the following areas: <ul style="list-style-type: none"> - The relevant partners related to Taxpayer Services Processing; - Tax return processes; - Tax obligations; - Communication with taxpayers; - Digital applications, online services.
			PL 2 - Trained This proficiency level builds further on learning topics and learning outcomes already established up to PL 1.	The person has received formal and/or informal training on the learning topics presented below and can handle standard situations and related tasks in the field of Taxpayer Services Processing independently . This implies that the person can apply good working knowledge in their daily activities/operations and is able to: <ul style="list-style-type: none"> a. National Tax regulations <ul style="list-style-type: none"> - Demonstrate and apply knowledge of: <ul style="list-style-type: none"> o Tax return rulings and their interpretations for physical and legal persons; o Tax return obligations of physical and legal persons; o Taxation of foreign income. b. National Tax returns <ul style="list-style-type: none"> - Perform annual Tax processes (e.g. receipt and filing of Tax returns, receipt and payment of Tax bills, correspondence with the Inland Revenue Department (IRD)); - Apply knowledge in determining the value and use of assets, to calculate property and other Taxes; - Apply knowledge on filling of Tax returns with regards to foreign income. c. Customer-oriented Tax Administrations <ul style="list-style-type: none"> - Provide easy-to-understand and accessible guidance to taxpayers via various channels; - Implement one-stop shops for certain target groups; - Apply knowledge to support taxpayers on Tax rulings (advising taxpayers on Tax law interpretation); - Provide support to the public (e.g. information on how to complete Tax returns, fulfil Tax obligations and solve common Tax issues, download IRD software and Tax forms, use interactive application software, Tax digital services and mobile apps, access personalised online Tax services under eTAX) and provide non-stop shop services for certain target groups; - Demonstrate and apply knowledge for dealing with third parties (accountants, Tax advisors, etc.); - Demonstrate and apply knowledge of the rights and obligations of taxpayers; - Ensure compliance with national and European data confidentiality regulations (i.e. GDPR). d. Customer satisfaction management <ul style="list-style-type: none"> - Demonstrate understanding of the customer satisfaction concept and the public sector; - Provide high-quality customer-oriented services; - Provide taxpayer assistance via telephone, electronic means, or on the field; - Manage customer complaints and initiate complaints procedures; - Provide services to support Tax professionals.

			<p>PL 3 - Experienced</p> <p>This proficiency level builds further on learning topics and learning outcomes already established up to PL 2.</p>	<p>The person has built significant experience in the area of Taxpayer Services Processing and is able to:</p> <ul style="list-style-type: none"> - Run customer experience management initiatives and satisfaction surveys to identify taxpayer satisfaction and to propose improvements; - Combine broad and in-depth knowledge (built on career experience) of more advanced topics (e.g. evaluate the established Customer Satisfaction Index, identify in a timely manner risks in the management of annual Tax processes) in the field of Taxpayer Services Processing; - Provide subject matter expertise when called upon to offer support on Taxpayer Services Processing issues within his/her area of expertise; - Analyse and evaluate exceptions and special cases in the field of Taxpayer Services Processing; - Customise information to meet the specific needs of a particular taxpayer segment; - Monitor frequently asked questions and common misunderstandings of the law detected through service activities and ensure remedial actions are taken.
			<p>PL 4 - Expert</p> <p>This proficiency level builds further on learning topics and learning outcomes already established up to PL 3.</p>	<p>The person has extensive expert knowledge and skills in the area of Taxpayer Services Processing and is able to:</p> <ul style="list-style-type: none"> - Design and lead initiatives aiming to provide the public with a wide range of user-centred tools and services through the respective Tax customer portals; - Design and lead initiatives that aim to support taxpayers with more self-service options (digital services, mobile apps, etc.); - Establish adequate customer satisfaction management for the organisation and set relevant performance measures; - Think systemically and link Taxpayer Services Processing initiatives to the bigger picture (e.g. impact on the individual, team, customers, the wider organisation, etc.); - Compose and provide tailored advice and underpin it with relevant and context-specific arguments in response to internal/external queries in the field of Taxpayer Services Processing; - Model authority and expertise on Taxpayer Services Processing issues within the organisation by using compelling arguments and providing examples; - Interact as the liaison with external parties (e.g. other agencies, taxpayers, the EU, etc.) and build an atmosphere of trust and cooperation; - Take the lead and/or officially represent the Tax Administration in relevant initiatives at national, regional and/or EU wide levels; - Build and maintain a large professional network of both relevant internal and external stakeholders; - Apply excellent communication skills to emphasise the importance of efficient Taxpayer Services Processing practices for the Tax organisation; - Act as a subject matter expert when called upon to offer support on Taxpayer Services Processing issues within his/her area of expertise.

15. Large Business Taxpayers and High Wealth Individuals Processing

Competency	Scope	Learning topics	Proficiency levels	Learning outcomes
Large Business Taxpayers and High Wealth Individuals Processing	Dealing with all fiscal functions related to both Large Business Taxpayers (LBT) and High Net Wealth Individuals (HNWI) over a significant turnover threshold determined at national level.	<ul style="list-style-type: none"> a. National Tax regulations b. Corporate Tax compliance c. Corporate Tax returns d. EU and international Tax regulations e. International Tax evasion f. Risk management g. Advanced accountancy h. Application of indirect audit methods in relation to HNWI i. Dispute resolution mechanisms 	PL 1 - Awareness	<p>The person demonstrates general awareness and basic knowledge of concepts, principles and processes in the following areas:</p> <ul style="list-style-type: none"> - The relevant partners related to Large Business Taxpayers and High Wealth Individuals Processing; - International Tax treaties; - Cross-border transactions; - Audit/E-Audit techniques.
			PL 2 - Trained	<p>The person has received formal and/or informal training on the learning topics presented below and can handle standard situations and related tasks in the field of Large Business Taxpayers and High Wealth Individuals Processing independently. This implies that the person can apply good working knowledge in their daily activities/operations and is able to:</p> <ul style="list-style-type: none"> a. National Tax regulations <ul style="list-style-type: none"> - Demonstrate and apply competent knowledge of: <ul style="list-style-type: none"> o Tax return rulings and their interpretations for physical, legal persons and enterprises; o Tax return obligations for physical and legal persons and enterprises; o General law (civil, corporate, etc.) and finance systems. b. Corporate Tax compliance <ul style="list-style-type: none"> - Demonstrate and apply competent knowledge in the areas of compliance for Large Business Taxpayers, and more specifically: <ul style="list-style-type: none"> o Bookkeeping principles; o Income Tax returns; o VAT returns; o Withholding Tax returns; o Transfer pricing; o Compliance measures for the 'sharing economy' (internet service platforms); o Penalty application; o Regulatory burdens in Tax Administrations and compliance costs. - Apply cooperative compliance with Large Business Taxpayers. c. Corporate Tax returns <ul style="list-style-type: none"> - Processes and manages all fiscal functions for LBT and HNWI (e.g. receipt and filing of Tax returns, receipt and payment of Tax bills, correspondence with the Inland Revenue Department (IRD)); - Handle the full spectrum of central excise, income/corporate Tax and VAT or service Tax; - Apply knowledge in determining the value and use of assets, to calculate property and other Taxes; - Apply uniformity in handling Tax/duty determination for LBT and HNWI; - Monitor and consult with corporate taxpayers. d. EU and international Tax regulations <ul style="list-style-type: none"> - Demonstrate knowledge of double Tax treaties and anti-avoidance issues;

				<ul style="list-style-type: none"> - Implement the OECD’s Transfer Pricing Guidelines (TPG); - Implement relevant articles and provisions of the OECD Model Tax Convention on Income and Capital (MTC); - Implement or demonstrate knowledge of double Taxation dispute resolution procedures (i.e. MAP); - Deploy BEPS actions relating to dispute resolution mechanisms; - Demonstrate knowledge of the European Union Arbitration Convention (AC). e. International Tax evasion - Demonstrate and apply competent knowledge in the areas of: <ul style="list-style-type: none"> o Basic concepts of international Tax evasion; o Measurement of international Tax evasion; o VAT fraud schemes; o International abusive Tax schemes; o Tax havens and non-cooperative jurisdictions. f. Risk management - Demonstrate knowledge of risk analysis concepts for Large Business Taxpayers and perform the processes of risk identification, assessment and prioritisation; - Utilise tools and strategies to identify and assess risk; - Demonstrate knowledge on the application and interpretation of compliance risk indicators. g. Advanced accountancy - Demonstrate and apply competent knowledge in the areas of: <ul style="list-style-type: none"> o Corporate structures; o Merger and acquisitions. h. Application of indirect audit methods in relation to HNWI - Demonstrate and apply competent knowledge in the areas of: <ul style="list-style-type: none"> o Sources of information in the investigation and verification procedure; o Assessment methods; o Undeclared income. i. Dispute resolution mechanisms - Demonstrate knowledge of international arbitration in Tax matters; - Deploy BEPS actions (14 and 15) relating to dispute resolution mechanisms; - Demonstrate knowledge of the European Union Arbitration Convention (AC; Council Directive 2017/1852 of 10 October 2017); - Demonstrate knowledge of Alternative Dispute Resolution Commission (Commission Implementing Regulation (EU) 2019/652 of 24 April 2019).
			<p>PL 3 - Experienced</p> <p>This proficiency level builds further on learning topics and learning outcomes already established up to PL 2.</p>	<p>The person has built significant experience in the area of Large Business Taxpayers and High Wealth Individuals Processing and is able to:</p> <ul style="list-style-type: none"> - Deploy supply chain transaction methodologies; - Combine broad and in-depth knowledge (built on career experience) of more advanced topics (e.g. corporate structures, merger and acquisitions, international Tax treaties, transfer pricing, etc.) in the field of Large Business Taxpayers and High Wealth Individuals Processing; - Provide subject matter expertise when called upon to offer support on Large Business Taxpayers and High Wealth Individuals Processing issues within his/her area of expertise; - Understand structured/ special purpose vehicles and trusts;

				<ul style="list-style-type: none"> - Understand how groups of companies operate; - Analyse and evaluate exceptions and special cases in the field Large Business Taxpayers and High Wealth Individuals Processing.
			<p>PL 4 - Expert</p> <p>This proficiency level builds further on learning topics and learning outcomes already established up to PL 3.</p>	<p>The person has extensive expert knowledge and skills in the area of Large Business Taxpayers and High Wealth Individuals Processing and is able to:</p> <ul style="list-style-type: none"> - Drive the development of comprehensive large taxpayer compliance strategies, objectives and benchmarks with the aim of reducing Tax compliance costs and delays; - Demonstrate authority and expertise on corporate Tax risk management systems and their impact on compliance behaviours; - Demonstrate authority and expertise on corporate income Tax subjects and EU harmonisation; - Design and lead initiatives aiming to provide corporations with a wide range of user-centred tools and services through the respective Tax customer portals; - Design and lead initiatives that aim to support large taxpayers with more self-service options (digital services, mobile apps, etc.); - Establish an adequate customer satisfaction management for the organisation and set relevant performance measures; - Think systemically and link Large Business Taxpayers and High Wealth Individuals Processing initiatives to the bigger picture (e.g. impact on the individual, team, customers, the wider organisation, etc.); - Compose and provide tailored advice and underpin it with relevant and context-specific arguments in response to internal/external queries in the field of Large Business Taxpayers and High Wealth Individuals Processing; - Model authority and expertise on Large Business Taxpayers and High Wealth Individuals Processing issues within the organisation by using compelling arguments and providing examples; - Interact as the liaison with external parties (e.g. other agencies, taxpayers, the EU, etc.) and build an atmosphere of trust and cooperation; - Take the lead and/or officially represent the Tax Administration in relevant initiatives at national, regional and/or EU wide levels; - Build and maintain a large professional network of both relevant internal and external stakeholders; - Apply excellent communication skills to emphasise the importance of efficient Large Business Taxpayers and High Wealth Individuals Processing practices for the Tax organisation; - Act as a subject matter expert when called upon to offer support on Large Business Taxpayers and High Wealth Individuals Processing issues within his/her area of expertise.

16. Taxation of New Emerging Businesses and Digital Economy

Competency	Scope	Learning topics	Proficiency levels	Learning outcomes
Taxation of New Emerging Businesses and Digital Economy	Refers to understanding future economic trends and the hybrid market model of peer-to-peer exchange (e.g. car sharing, short term lets) that is often facilitated by community-based online services. Also refers to understanding the rules relating to both the corporate Taxation of significant digital presence and the digital service Tax (DST) in revenues resulting from the provision of certain digital services.	a. International norms and regulations b. Digital economy challenges for Taxation c. Taxation in the digital economy	PL 1 - Awareness	The person demonstrates general awareness and basic knowledge of concepts, principles and processes in the following areas: - The relevant partners related to Taxation of New Emerging Businesses and Digital Economy; - Principles of Taxation in new emerging businesses, in relation to standard Tax processes; - Future economic trends (e.g. sharing economy, digital economy); - Business models in a digital economy; - The various options for taxing a digital economy.
			PL 2 - Trained This proficiency level builds further on learning topics and learning outcomes already established up to PL 1.	The person has received formal and/or informal training on the learning topics presented below and can handle standard situations and related tasks in the field of Taxation of New Emerging Businesses and Digital Economy independently . This implies that the person can apply good working knowledge in their daily activities/operations and is able to: a. International norms and regulations - Identify practical and reasonable ways of applying internationally accepted Taxation norms to e-commerce; - Acquire knowledge and apply where appropriate (e.g. EU directives, DST, etc); - Align with OECD initiatives (i.e. a new "add-on" Tax). b. Digital economy challenges for Taxation - Demonstrate knowledge of the origins of the current Corporate Income Tax (CIT) structure as well as its fundamental weaknesses; - Understand current limitations of Tax Legislation in the area of digital economy; - Understand the level playing field between collaborative and traditional economies and the different options for the Taxation of business income; - Understand the regulatory challenges across a variety of platforms; - Interpret Tax-related competition between collaborative and traditional economies. c. Taxation in the digital economy - Understand the Tax challenges posed by digitalisation of the economy; - Understand e-commerce operations; - Apply legal competence to collecting Tax from various platforms; - Implement both the DST and the Taxation of online business (e.g. a taxable nexus for digital business operating at national and EU level with limited or no physical presence); - Understand and apply knowledge of online advertising services and intermediation services; - Understand the rules and regulations concerning the sale of user data.
			PL 3 - Experienced This proficiency level builds further on learning topics and	The person has built significant experience in the area of Taxation of New Emerging Businesses and Digital Economy and is able to: - Determine and validate the Tax value created by the 'sharing', 'gig or 'peer-to-peer' economy; - Understand the complexity of the problem to fairly Tax the digital economy and work towards ensuring fair Taxation for all digital economy opportunities;

			<p>learning outcomes already established up to PL 2.</p>	<ul style="list-style-type: none"> - Combine broad and in-depth knowledge (built on career experience) of more advanced topics (e.g. international Tax treaties, transfer pricing, etc.) in the field of Taxation of New Emerging Businesses and Digital Economy; - Provide subject matter expertise when called upon to offer support on Taxation of New Emerging Businesses and Digital Economy issues within his/her area of expertise; - Analyse and evaluate exceptions and special cases in the field of Taxation of New Emerging Businesses and Digital Economy.
			<p>PL 4 - Expert</p> <p>This proficiency level builds further on learning topics and learning outcomes already established up to PL 3.</p>	<p>The person has extensive expert knowledge and skills in the area of Taxation of New Emerging Businesses and Digital Economy and is able to:</p> <ul style="list-style-type: none"> - Draft and provide guidance for proper implementation of digital economy Taxation; - Effectively decode the collaborative economy; - Think systemically and link Taxation of New Emerging Businesses and Digital Economy initiatives to the bigger picture (e.g. impact on the individual, team, customers, the wider organisation, etc.); - Compose and provide tailored advice and underpin it with relevant and context-specific arguments in response to internal/external queries in the field of Taxation of New Emerging Businesses and Digital Economy; - Model authority and expertise on Taxation of New Emerging Businesses and Digital Economy issues within the organisation by using compelling arguments and providing examples; - Interact as the liaison with external parties (e.g. other agencies, taxpayers, the EU, etc.) and build an atmosphere of trust and cooperation; - Take the lead and/or officially represent the Tax Administration in relevant initiatives at national, regional and/or EU wide levels; - Build and maintain a large professional network of both relevant internal and external stakeholders; - Apply excellent communication skills to emphasise the importance of efficient Taxation of New Emerging Businesses and Digital Economy practices for the Tax organisation; - Act as a subject matter expert when called upon to offer support on Taxation of New Emerging Businesses and Digital Economy issues within his/her area of expertise.

