



EUROPEAN COMMISSION  
DIRECTORATE-GENERAL  
TAXATION AND CUSTOMS UNION  
Resources  
**Information and management of programmes**

## ***Joint Customs 2020 & Fiscalis 2020***

## ***The Dublin Initiative***

**An initiative to support performance within the Tax profession  
through training & development (2014-2015)**

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## 1. Introduction

The *'Dublin initiative for Taxation'* is an action plan to reinforce performance in the tax profession through a number of training & development initiatives at national and EU level.

It is aligned with the research which produced the *'Dublin Strategy for Customs'*, *'a common strategic performance development framework for the Customs profession within the EU, that sets out a common training and education framework to support Member States (MS) in delivering the skills and knowledge the customs profession needs to deliver world leading Customs services throughout the European Union (EU).'*

The initiative for Taxation is based on the opinion of national tax training managers and trainers that it would be valuable and effective for the tax profession to create a sub-set of initiatives similar to the Dublin Strategy for Customs, but focusing on the common ground for Tax agencies across the EU.

This initiative is supported by the Fiscalis 2020 and former Fiscalis 2013 programmes, within the financial envelope and the legal frame provided by those programmes.

### Business Context

The reference initiative *'Dublin Strategy for Customs'* provides a comprehensive common performance framework which will strategically support business outcomes by helping participating countries administrations and trade organizations to ensure their customs workforce has the capabilities to deliver world class customs operations.

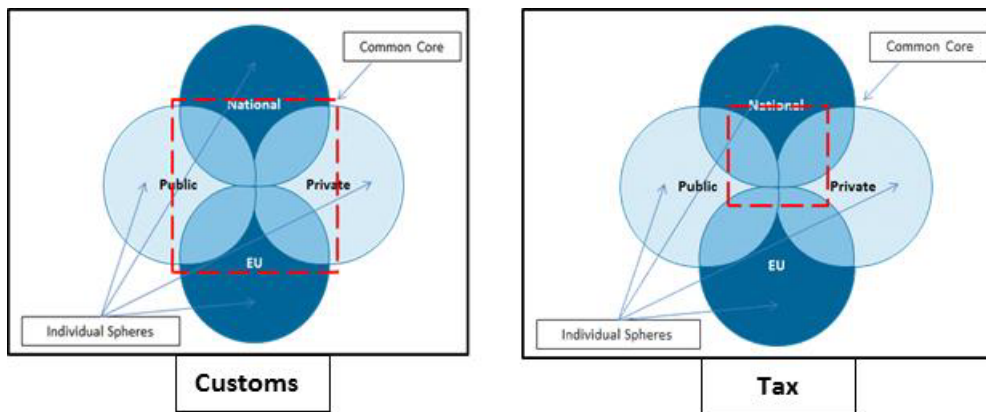
In this frame, the following objectives of the Dublin Strategy for Customs are also relevant to the Tax initiative:

- To provide strategic direction and common tools to support participating countries (PC)<sup>1</sup> in their national organizational HR and training strategies. The national strategies will then provide workforce development and drive improved business outcomes.
- To encourage greater collaboration and sharing of experience between MS administrations in relation to training.

The scope of the initiative for tax is less extensive than the one for customs, because taxation is based more on a variation of legislation, regulation, and approach at national level, and not so much on a common legislative ground as customs does.

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<sup>1</sup> PC: Participating Countries (PC) to the Fiscalis 2020 Programme



**Figure 1 The Common Core to Customs training v. the common core for Tax training**

Additionally, the tax profession has a more complex and developed structures, particularly professional regulations and qualifications, with a large range of existing academic and educational programmes which do not exist in customs.

### **Training & Performance Development context**

The Dublin initiative for Tax is focused on identifying and implementing those elements of common training and education framework that are appropriate for, and can add significant value to, the tax profession in Europe.

The initiative consists of a range of complementary activity strands (described in detail within this document) which are:

- Extending and strategically utilising a mix of existing common training activities (e.g. the PICS collaboration platform, eLearning modules).
- Introducing new common provisions in the form of shared training and learning courses (e.g. train the trainer, shared learning).

Specifically the Dublin initiative will provide:

1. **Common Tools** – this includes shared learning programmes, collaborative tools (PICS) and educational resources that PC administrations and business organizations can use to help deliver training and performance development and to support collaboration.
2. **Strategic Direction** – this will be provided through the identification of common Tax competencies in common Taxation areas (e.g. VAT excise). This will set out a shared view of the common competencies (i.e. knowledge and skills) that high performing Tax professionals need now and in the future, taking national requirements into consideration.
3. **Support to national strategies** – Individual PC administrations will be supported to integrate the common Tax Competencies within their national strategies.

This will be achieved by:

- a. Incorporating the common learning programmes as part of the mix of training provision for tax professionals in order to ensure that the workforce can acquire the required skills, knowledge and behaviours in line with identified Common Tax competencies;
- b. Using common resources to help develop trainers and training and to meet training needs where the PC administration may have capacity gaps;
- c. Ensuring measures are in place to support training initiatives.

## 2. Objectives

The Dublin Initiative puts in place a performance development action plan for the Tax profession. It addresses the common understanding that the Tax profession is facing a lack of consistency regarding performance approach and related training which leads to inconsistent application of EU taxation legislation, reduced competitiveness of European trade and limited collaboration across the EU.

The initiative will contribute to address these deficiencies through a set of targeted training measures.

More precisely it will:

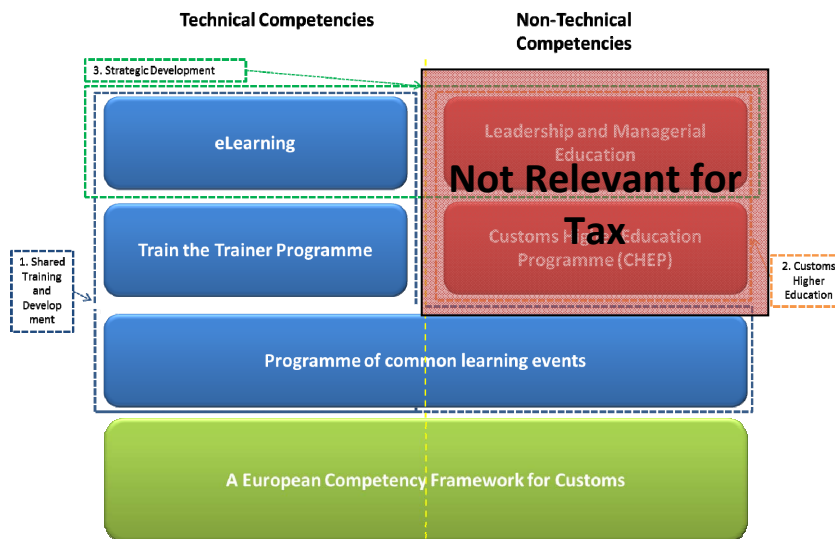
- **Pool capacity** – Encourage, support and structure the sharing of training and the development of capabilities across the PC administrations in relation to taxation. This will ensure that all organisations can deliver the highest possible standards of training.
- **Rise training and competence development** – Put in place common best practises, built upon agreed tax competencies, to establish and deliver high standards of training across the European Union.

## 3. Implementation

The Dublin initiative for Taxation is designed to follow largely the training and competency development strategy for customs and includes, where appropriate, parallel and/or extended initiatives. Specifically it will utilise the core support framework, the PICS online collaboration platform, as well as electronic learning modules and localisation support, and will parallel and use the common training provision.

**However the initiative for tax does not envisage any new academic provision as this is an area in which tax is particularly well served at national level.**

Its action plan has been designed as a blend of interlinked activities (common training, standards, and education provision) to further develop technical and non-technical competences, where appropriate.



**Figure 2: the components of the Dublin Strategy for Customs (adapted to Taxation)**

The Dublin Initiative approach to the provision of training and development for tax will be achieved in two parts.

1. Establishment of common learning events and train the trainer programmes that will focus on common areas of interest like revenue modelling and VAT.
2. Development of the common competencies for tax that will ultimately provide for greater consistency in performance of delivery across the EU in VAT and other related areas, as well as ensuring all tax professionals within the EU have comparable levels of skill in common areas.

The activities are designed to be more transactional in nature than the provision within the Dublin strategy (Customs) and to focus upon supporting specific needs and areas of commonality across the EU as following:

- **The common learning events, combined with the electronic learning modules** will focus upon common areas of legislation like VAT or common areas of activity like auditing or revenue modelling. They will be designed to both pool capacity and ensure shared expertise, and to establish best practises in these areas.
- **The common competencies** will be a tool to enhance consistency and performance and to help individual organizations with their training development and provision. These will set out the common EU view on the skills and knowledge tax professions need in areas of commonality, be they the application of common legislation and systems or undertaking common activities.
- **The training support framework** in combination with the train the trainer programme will be designed to help PC and business to deliver these competencies to their staff through effective training.

## 4. Delivery

By the end of the initiative period (end 2015) the following provision and resources will have been developed:

<b>Provision</b>
<b>Enhanced Collaboration Platform (PICS)</b>
<b>eLearning Provision</b>
<b>EU Trainer Network</b>
<b>Common Learning Events Programme (CLEP)</b>
<b>Strategic Development Programme</b>
<b>Common Competencies for Tax</b>

## Delivery Roadmap

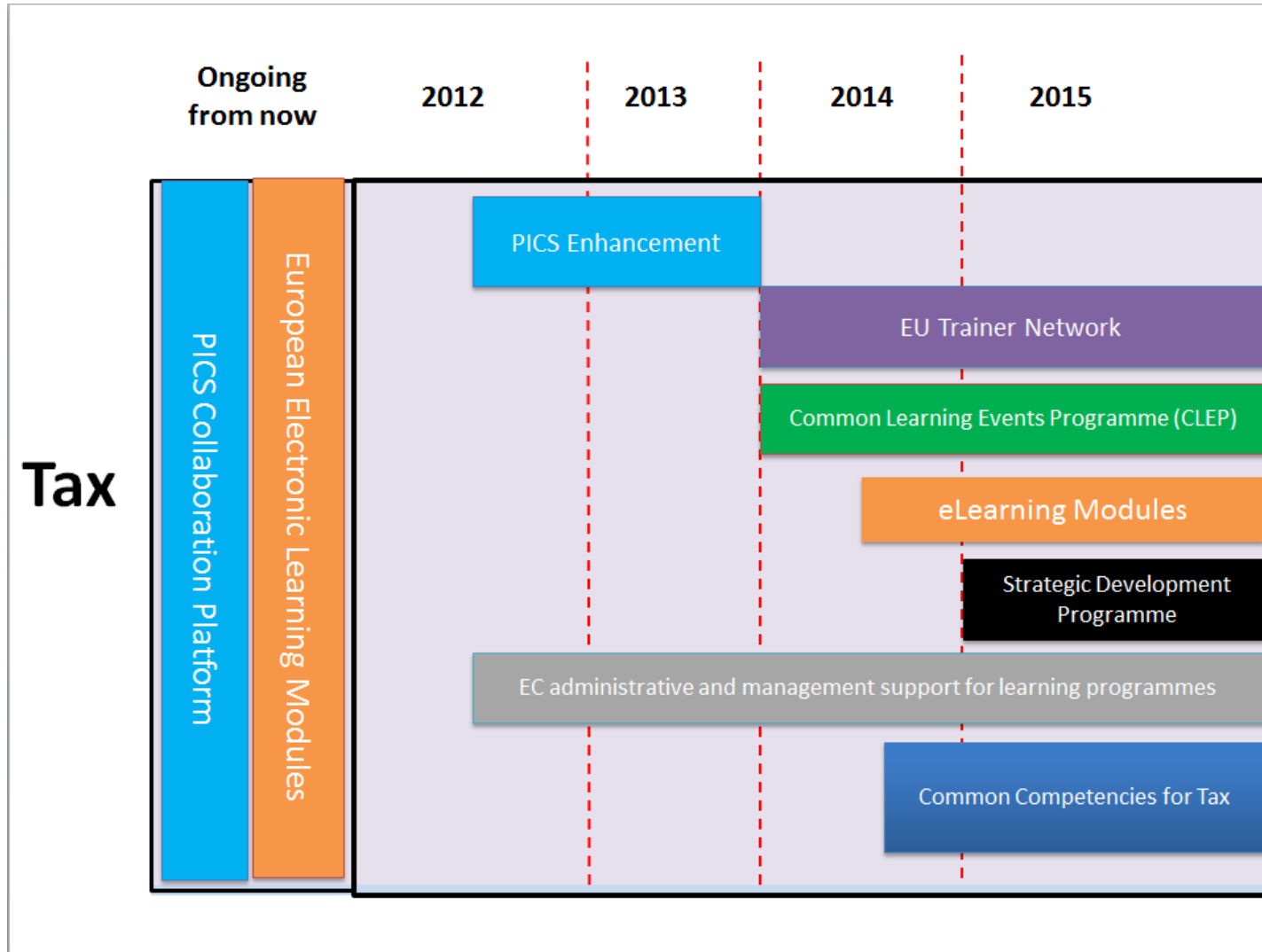


Figure 3: The Roadmap of activities for the Dublin initiative for Tax



<b>Initiative</b>	<b>Type</b>	<b>Description</b>	<b>Business Objectives</b>	<b>Training/HR Objectives</b>	<b>Skill Areas</b>	<b>Timeframe</b>
<b>PICS Platform Enhancement</b>	Training and Development Support	Upgrade and additional functionality for collaboration platform	<ul style="list-style-type: none"> <li>• Sharing of best practice</li> <li>• Pooling capacity</li> </ul>	<ul style="list-style-type: none"> <li>• Collaborative and cooperative delivery</li> <li>• Enhanced central repository for materials</li> </ul>	All	On-going
<b>EU Trainer network</b>	Training provision and support	Facility to set up the necessary trainers from taxation to support efficient training provisions	<ul style="list-style-type: none"> <li>• Sharing of best practice</li> <li>• Improved standards</li> </ul>	<ul style="list-style-type: none"> <li>• Improved content from different sources</li> <li>• Standardisation of delivery in key areas</li> </ul>	All	2014 (+ on going)
<b>Common Learning Events (CLEP)</b>	Direct Training Provision	Programme of PC led learning events on critical topics	<ul style="list-style-type: none"> <li>• Sharing of best practice</li> <li>• Improved standards</li> <li>• Performance consistency</li> </ul>	<ul style="list-style-type: none"> <li>• Common Learning Events</li> <li>• Standardisation of delivery on key areas</li> <li>• Enhancement of training capabilities</li> </ul>	Direct Training Provision	2014
<b>eLearning Modules</b>	Direct Training Provision	Central electronic training provision	<ul style="list-style-type: none"> <li>• Performance consistency</li> <li>•</li> </ul>	<ul style="list-style-type: none"> <li>• Common training on key tax topics</li> <li>• Standardisation of content and approach</li> </ul>	Technical	On-going
<b>Strategic Development programme</b>	Direct Training Provision	Training and development programme for senior staff	<ul style="list-style-type: none"> <li>• Improved standards</li> <li>• Leadership capacity</li> <li>• Performance consistency</li> </ul>	<ul style="list-style-type: none"> <li>• Building capabilities to deliver leadership development</li> </ul>	Non-Technical	Late 2014
<b>Common Competencies for Tax</b>	Training and development support	EU view of competencies in common areas	<ul style="list-style-type: none"> <li>• Performance consistency</li> <li>• Improved standards</li> </ul>	<ul style="list-style-type: none"> <li>• Common training approaches for common skills</li> </ul>	All	Late 2014

## 5. Overall Delivery Approach

Detailed implementation and delivery plans in line with the proceeding section will be drawn up for all of the individual components of the initiative. But, the following principles characterise the overall delivery approach of the Dublin Initiative:

- **Member States and businesses remain the lead responsible** for all training and education for tax professionals;
- **The European Commission will take a coordination and support role** – managing and ensuring the delivery of the initiative and providing the on-going strategic oversight required at the EU level.

### European Commission implementation support

The European Commission will provide a range of implementation support to ensure the effective delivery of elements of the strategy and to enable PC administrations to utilise elements of the strategy, particularly the competency framework, within their national HR and training efforts.

This implementation support will take the form of:

- **Support tools** – A range of tools developed to support utilisation of key elements of the initiative. These will include
  - specific PICS work spaces for the individual elements of the initiative,
  - the development of online material libraries, and
  - tools to enable PC administrations to evaluate their HR materials and training provision against the common competencies for tax.
- **Administrative support** – The European Commission will establish appropriate work and project groups to develop and oversee the running of individual elements of the initiative. This will include
  - groups to identify and develop topics for the common learning programmes as well as
  - administrative capacity to support PC in hosting learning events.
- **Financial Support** – Through the Fiscalis 2020 programme the European Commission will
  - provide financial assistance for the delivery of training and development courses and
  - continue to fund the training and development support provision.

## Implications for Participating Countries (PC)

The Dublin Initiative envisages Participating Countries (PC) to undertake a series of implementation and participation actions that are to be considered as voluntary. In fact, there is no intention to compel PC to act, nor will any of the following provisions of the Dublin Initiative be enshrined in legislation.

1. **The common competencies for Tax:** These will represent the consensus view of the PC on the standards for the European tax profession and will be strictly limited to areas agreed upon as common. The common competencies will become the EU reference benchmark recommended for national implementation but will not replace national standards and PC will be free to utilise them if and as they choose.
2. **Delivery activities:** The Dublin Initiative requires extensive development and delivery of its various elements. All PC will be given the opportunity to participate in the development and delivery activities. The effectiveness of them depends upon the levels of participation.  
**Participation remains voluntary at all times.**
3. **The Strategic development programme:** The strategic development programme will offer EU recognition of attainment for individuals. But, participation in these programmes is voluntary for both the PC and individual professional. Whilst these are expected to add value PC are not expected to make these qualifications mandatory. Individual PC will be free to determine the status and treatment of qualifications within their territory.

Details of implementation actions for individual PC are included within the Annex: Project chart for activities within the Dublin Initiative.

## 6. Annex: Project chart for activities within the Dublin Initiative

### 1. PICS Enhancement

<b>Activity</b>	<b>Enhancement PICS collaboration platform</b>
<b>Timeframe</b>	On-going: <ul style="list-style-type: none"> <li>• Initial upgrade – <b>2014</b></li> </ul>
<b>Responsible</b>	EU Commission: responsible – PC: consulted
<b>Description</b>	Upgrade and enhancement of the current collaboration platform for officials responsible for training. Adding new functionality to enable more effective virtual collaboration and better sharing of information.
<b>Training Objectives</b>	<ul style="list-style-type: none"> <li>• <b>Sharing of best practice</b> – Utilising PICS as the key communications and sharing tool</li> <li>• <b>Pooling of capacity</b> – Through supporting PC and business trainers to collaborate</li> </ul>
<b>Business Objectives</b>	<ul style="list-style-type: none"> <li>• <b>Harmonization of skills</b> – Developing common understanding and approaches through collaboration in training</li> </ul>
<b>Skill Areas addressed</b>	Both technical and non-technical
<b>Delivery Approach</b>	<ul style="list-style-type: none"> <li>• On-going consultation and review with PICS users to identify and deliver improvements;</li> <li>• Technical development through a contractual partner organisation;</li> <li>• Primary focus on user-driven application of the technology with trainers determining their usage, having control of their networks and being empowered to setup and utilise workspace as they require.</li> </ul>

## 2. EU trainers network

<b>Activity</b>	<b>EU trainers network</b>
<b>Type</b>	Training provision and support
<b>Timeframe</b>	Development of the EU Trainer Network – <b>2014</b>
<b>Responsible</b>	EU Commission: responsible. - PC: consulted
<b>Description</b>	Development of <b>network</b> of <b>trainers</b> responsible for training in the EU PC. Network able to serve as coordinated virtual communities of practice around specific subject areas. Specific envisaged functionality that includes (1) greater capacity to form and manage such network and (2) repository for training resources and support materials.
<b>Training Objectives</b>	<ul style="list-style-type: none"> <li>• <b>Sharing of best practice</b> – Utilising PICS as the key communications and sharing tool</li> <li>• <b>Pooling of capacity</b> – Through supporting collaboration between PC customs and trade trainers</li> </ul>
<b>Business Objectives</b>	<ul style="list-style-type: none"> <li>• <b>Harmonization of skills</b> – Developing common understanding and approaches through collaboration in training</li> </ul>
<b>Skill Areas addressed</b>	Both technical and non-technical
<b>Delivery Approach</b>	<ul style="list-style-type: none"> <li>• Technical development of the network through a contractual partner organisation;</li> <li>• Primary focus on user-driven application of the technology with trainers determining their usage, having control of their networks and being empowered to setup and utilise workspace as they require.</li> </ul>

## 3. eLearning Modules

<b>Activity</b>	<b>Electronic Learning Modules</b>
<b>Timeframe</b>	On going
<b>Responsible</b>	EU Commission: responsible. - PC and Business partners: consulted
<b>Description</b>	Provision of common EU modules for MS and Business providing training on EU taxation and associated laws and regulations
<b>Training Objectives</b>	<ul style="list-style-type: none"> <li>• <b>Common training</b> – Direct provision of common training for all PC on key tax topics</li> </ul>
<b>Business Objectives</b>	<ul style="list-style-type: none"> <li>• <b>Harmonization of skills</b> – Through common training upon key regulations, laws and approaches</li> <li>• <b>Common approaches and interpretations</b> – Creating a shared interpretation of common areas through common training</li> </ul>

#### 4. Strategic Development Programme

<b>Activity</b>	<b>Strategic Development Programme for Leaders within Customs Organizations</b>
<b>Type</b>	Direct Training Provision – New
<b>Timeframe</b>	<ul style="list-style-type: none"> <li>• Development of Programme – <b>late 2014</b></li> <li>• Initiation of programme –<b>2015</b></li> </ul>
<b>Responsible</b>	EC: responsible & accountable. - PC & Trade: responsible & consulted.
<b>Description</b>	Advanced strategic and managerial training for current and future senior leaders. This will provide the skills needed for decision-making and leadership within the professions. This provision will be a mixture of tax specific core content developed out of the competency framework, generic managerial training, and high level education provision – specific both for tax and more general MBA/managerial education.
<b>Training Objectives</b>	<ul style="list-style-type: none"> <li>• <b>Delivery of unmet training needs</b> – Strategic, managerial and leadership training is currently underprovided within tax, availability and standards of provision vary significantly across the union. The Strategic development programme aims to ensure availability of high quality provision across all PC.</li> </ul>
<b>Business Objectives</b>	<ul style="list-style-type: none"> <li>• <b>Harmonization of understanding and approach</b> – Through leaders within tax organizations sharing broad strategic and managerial skills and building common understanding in joint development.</li> <li>• <b>Raising of delivery standards</b> – By raising the strategic and managerial capacities of tax organizations thereby supporting their ability to deliver, innovate and respond to the changing environment in a strategic manner</li> </ul>
<b>Skill Areas addressed</b>	Non-Technical
<b>Delivery Approach</b>	<p><b>Common Standard:</b></p> <ul style="list-style-type: none"> <li>• An expert group will be established, using the competency framework as a base, to set common standards for senior leaders within tax organizations.</li> </ul> <p><b>Delivery options</b></p> <p>There are a number of options for delivering the programme:</p> <ol style="list-style-type: none"> <li>1. <b>To develop and establish a common programme</b> - provided by a single provider consisting of a set of provision which all those entered for the programme participate in. Those successfully completing the course will be awarded the qualification.</li> <li>2. <b>Certification for individuals</b> – to develop a certification for individuals which assess their attainment of the required standards without addressing provision.</li> <li>3. <b>Mixed provision</b> – A mixture of these approaches in which a short common programme (2 weeks in length) is established to provide core training with individuals then undertaking autonomously other development which contributes to their obtaining the standards.</li> </ol>

## 5. Common Learning Events Programme (CLEP)

<b>Activity</b>	<b>Common Learning Events Programme (CLEP)</b>
<b>Timeframe</b>	<ul style="list-style-type: none"> <li>• Identification and agreement initial events - <b>Early 2014</b></li> <li>• Commencement of programme – <b>2014</b></li> </ul>
<b>Responsible</b>	EU Commission: consulted and accountable. - PC and Business: partners responsible.
<b>Description</b>	<p>A strategically managed programme of shared learning events led by PC and Business organisations, supported, and administered by the EC. Designed to share and impart critical skills and knowledge of tax topic areas and training techniques.</p> <p>These events will address topics of interest to PC and Business, identified through a steering group and on-going consultation. They will focus upon:</p> <ul style="list-style-type: none"> <li>• Common EU Taxation and associated legislation;</li> <li>• Areas of common interest and delivery.</li> </ul> <p>Events will vary in format but will primarily be 2 to 5 days meetings, hosted by a PC or Business organisation with the support of the EC.</p>
<b>Training Objectives</b>	<ul style="list-style-type: none"> <li>• <b>Transfer of knowledge</b> – Around critical and short supply skill areas with PC and Trade / Business organizations sharing their expertise with each other.</li> <li>• <b>Harmonization of training provision</b> – Delivering European wide training for trainers to deliver harmonized approaches and content in training provision.</li> <li>• <b>Sustainability of provision</b> – Enabling all PC to provide high level training around critical, specialist and hard to obtain skills by providing a means for PC to share capabilities</li> </ul>
<b>Business Objectives</b>	<ul style="list-style-type: none"> <li>• <b>Harmonization of skills</b> – PC and Trade / Business sharing and harmonizing their knowledge around core topics and undertaking common training</li> <li>• <b>Raising of delivery standards</b> – Improved delivery standards achieved through improved and harmonized training standards</li> </ul>

## 6. Common Competencies for Taxation

Activity	A Common Competency Framework for the Tax profession <sup>2</sup>
<b>Timeframe</b>	<ul style="list-style-type: none"> <li>• Development of PC framework – <b>Summer 2014 to Spring 2015</b></li> <li>• Formal approval and acceptance of PC framework – <b>Spring 2015</b></li> <li>• Extension to business and acceptance – <b>Spring 2015 to early 2016</b></li> </ul>
<b>Responsible</b>	EU Commission: responsible - PC and Business: consulted & responsible
<b>Description</b>	A consensus view of the competencies required by Tax professionals within the EU in shared and common areas of taxation. This will not be a full competency framework but a linked set of documents detailing the competency requirements in appropriate areas determined by the PC and businesses. These will include areas subject to common legislation or regulation as well as areas which are common to tax professionals in all countries.
<b>Training Objectives</b>	<ul style="list-style-type: none"> <li>• <b>Improved national training provision</b> – Providing a framework for determining curricula and ensuring training provision delivers the required knowledge and skills for critical common competencies</li> </ul>
<b>Business Objectives</b>	<ul style="list-style-type: none"> <li>• <b>Consistency in performance</b> – Delivery approaches following a shared understanding of the roles of tax professionals, and the competencies required to fulfil them.</li> <li>• <b>Raising Standards</b> – Through a common view of the levels of attainment required and providing the foundation for organizations to assess and ensure their staff meet those standards</li> </ul>

<sup>2</sup> Development and scope of this project will depend on prior policy accord.



## 7. Reference Documents

Ref.	Title	Version	Date
R01	Dublin Strategy for Customs		
R02	Dublin event 2012 Report		
R02	Customs 2020		
R03	Fiscalis 2020		

## 8. Acronyms and Abbreviations

The following acronyms and abbreviations are used in this document:

Acronyms	Description
EC	European Commission
EU	European Union
CLEP	Common Learning Events Programme
MS	Member State(s)
PC	Participating Countries
PICS	Programme Information and Collaboration Space
SME	Subject Matter Expert