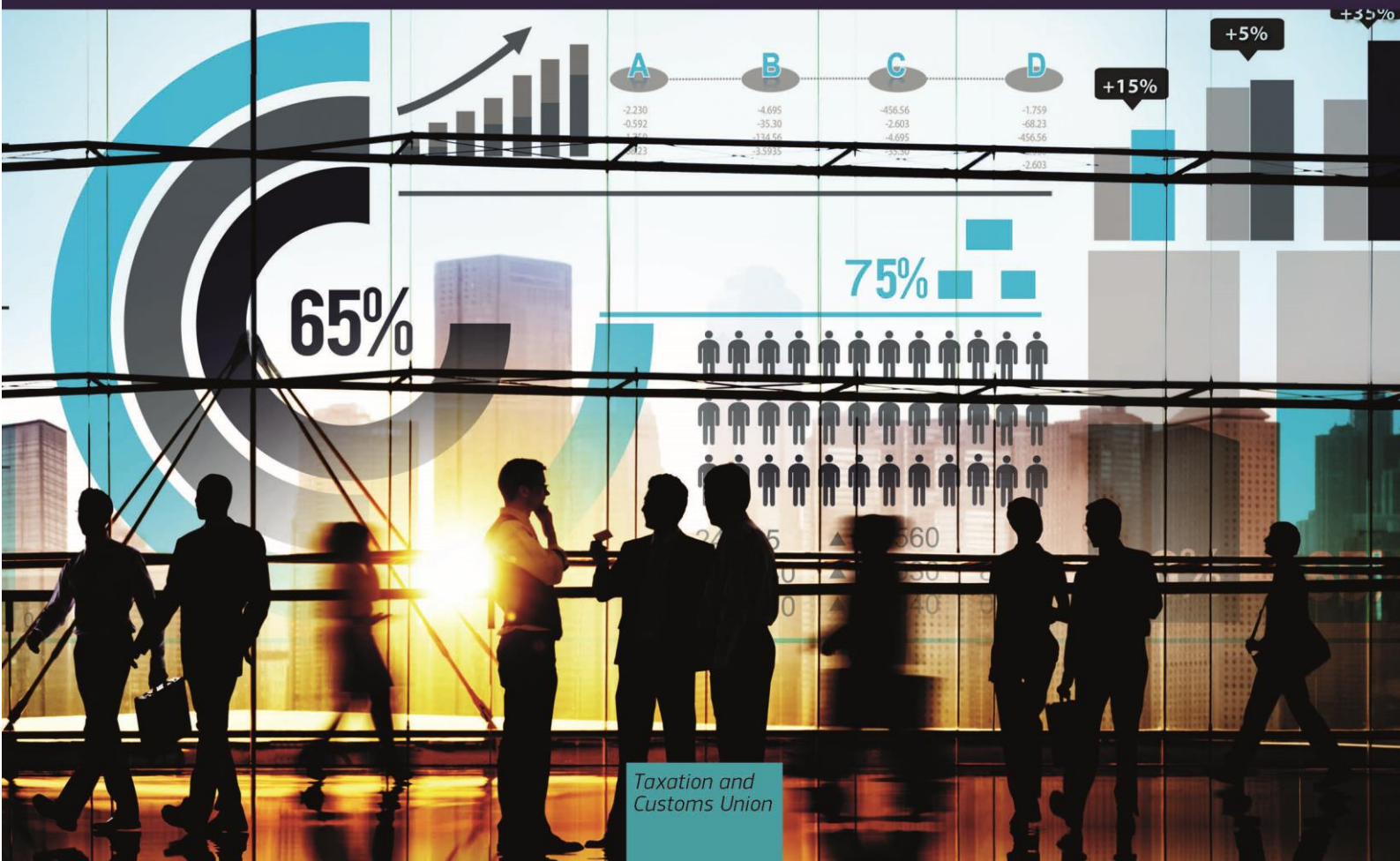




# TaxComp<sup>eu</sup>

## EU Tax Competency Framework

*Role Descriptions – Tax Policy and Law*



## **TAX POLICY AND LAW**

### **Scope**

**Tax Policy and Law** is responsible for the drafting, interpretation and administration of tax legislation (directives and regulations) to ensure up-to-date policies at national level, as well as defining the scope of activities in which the National Tax Administration can act. This includes the mandate to achieve the Administration's economic, political and sociological objectives in line with national legislation and in accordance with EU policy.

Moreover, it is responsible for collaborating with a growing global network of tax Administrations, the EU Commission and international bodies to negotiate tax treaties and coordinate the handling of international tax issues.

**Covering the full suite of direct and indirect taxation** (Income tax, Corporate tax, Capital gain tax, VAT, Excise duty, etc.), the **Tax Policy and Law** department leads the following processes for the National Administration:

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

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

- developing, preparing and interpreting tax legislation;
- implementing new tax regimes, policies and/or social programmes;
- improving tax compliance, including the sharing economy (internet service platforms);
- working on initiatives that will improve tax compliance by reducing shadow economy and undeclared work, and by combating tax avoidance/evasion to ensure greater efficiency of the Tax Administration;

## TaxComp<sup>eu</sup> - Role Descriptions: Tax Policy and Law

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- securing independence in exercising statutory tax collection powers;
- implementing decisions and actions with the aim of raising additional revenue and broadening the tax base;
- assessing tax gap analysis and data, and proposing policy and compliance strategies with the purpose of aiding revenue authorities to gain insight into and take appropriate actions on non-compliance issues and emerging risks;
- simplifying certain tax rules and eliminating inefficiencies, including those which contribute to ensuring the free flow of goods, services and capital across the EU;
- avoiding aggressive tax planning in the EU and designing competitive tax policies (e.g. the Platform for Tax Good Governance, Aggressive Tax Planning and Double Taxation, the Patent Box regime etc.);
- adhering to the new global standard on Automatic Exchange of Information (AEOI), the Common Reporting Standard (CRS), the Financial Account Compliance Act (FATCA) and the Transaction Network Analysis (TNA);
- ensuring 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, hybrid mismatch arrangements, tax treaty abuse, artificial avoidance of permanent establishment status and tax rulings etc.);
- internal exchange of experience as well as collaboration on national level with relevant stakeholders within the scope of the domain;
- facilitating EU cooperation and the alignment with international tax law and economic relations tax treaties (i.e. the Organisation for Economic Co-operation and Development (OECD), Council of Europe, the United Nations (UN) and the International Organisation for Tax Administrations (IOTA)).

Roles covered within the **Tax Policy and Law** functional domain:

<b>Management Roles:</b>	<b>Expert Roles:</b>
Senior Manager	Senior Expert
Middle Manager	Expert
Line Manager	

**TaxComp<sup>eu</sup> - Role Descriptions: Tax Policy and Law**

TaxComp <sup>eu</sup> Role Description - Senior Manager in Tax Policy and Law	
<b>Section 1: Organisational Information</b>	
<b>Role Title:</b>	Senior Manager in Tax Policy and Law
<b>Level:</b>	Senior Manager
<b>Functional Domain:</b>	Tax Policy and Law
<b>Section 2: Scope of the Role</b>	
<p>A Senior Management role typically leads a part of the organisation in line with the policies and strategies as set out and approved of by the strategic management. The role requires that the person holding it will focus on guaranteeing the overall coordination, cooperation and performance of his/her part of the organisation.</p> <p>Compared to middle management, there is relatively less focus on operational planning, coordination and team management. There is relatively more focus on maintaining a dashboard of the performance of the different sections of the part of the organisation he/she is managing. The role is also responsible for adjusting/refining actions to improve performance, as well as contributing to the development of the strategic objectives of the organisation.</p>	
<b>Section 3: Responsibilities within the scope of the domain</b>	
<p><b><i>Depending on national legislation and organisational design, the main department responsibilities include some, most or all of the following:</i></b></p> <ul style="list-style-type: none"> <li>• developing, preparing and interpreting tax legislation;</li> <li>• implementing new tax regimes, policies and/or social programmes;</li> <li>• improving tax compliance, including the sharing economy (internet service platforms);</li> <li>• working on initiatives that will improve tax compliance by reducing shadow economy and undeclared work, and by combating tax avoidance/evasion to ensure greater efficiency of the Tax Administration;</li> <li>• securing independence in exercising statutory tax collection powers;</li> <li>• implementing decisions and actions with the aim of raising additional revenue and broadening the tax base;</li> <li>• assessing tax gap analysis and data, and proposing policy and compliance strategies with the purpose of aiding revenue authorities to gain insight into and take appropriate actions on non-compliance issues and emerging risks;</li> <li>• simplifying certain tax rules and eliminating inefficiencies, including those which contribute to ensuring the free flow of goods, services and capital across the EU;</li> <li>• avoiding aggressive tax planning in the EU and designing competitive tax policies (e.g. the Platform for Tax Good Governance, Aggressive Tax Planning and Double Taxation, the Patent Box regime etc.);</li> <li>• adhering to the new global standard on Automatic Exchange of Information (AEOI), the Common Reporting Standard (CRS), the Financial Account Compliance Act (FATCA) and the Transaction Network Analysis (TNA);</li> <li>• ensuring 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, hybrid mismatch arrangements, tax treaty abuse, artificial avoidance of permanent establishment status and tax rulings etc.);</li> <li>• internal exchange of experience as well as collaboration on national level with relevant stakeholders within the scope of the domain;</li> <li>• facilitating EU cooperation and the alignment with international tax law and economic relations tax treaties (i.e. the Organisation for Economic Co-operation and Development (OECD), Council of Europe, the United Nations (UN) and the International Organisation for Tax Administrations (IOTA)).</li> </ul>	
<b>Section 4: Role responsibilities within the scope of the domain</b>	
<p><i>The main responsibilities of a Senior Manager role within Tax Policy and Law are focused on <b>guaranteeing the overall coordination, cooperation and performance of the department</b> based on the Tax Core Values which are Strong Ethics and High Integrity, Data Security Focus, Customer Service Orientation, Operational Excellence, Public Service Commitment, Continual Learning and Professional Development, Spirit of European Collaboration.</i></p> <p><b><i>In the context of the above-mentioned functional domain duties (Section 3), a person operating in this role is responsible for fulfilling the following requirements:</i></b></p> <ol style="list-style-type: none"> <li>1. Translating the strategic guidelines and objectives received from strategic management into tactical guidelines and objectives specific for his/her department or tax region. He/she is responsible for clearly communicating these measures and objectives to his/her Middle Manager(s) and ensuring effective two-way communication with lower levels to capture feedback.</li> <li>2. Maximising compliance by managing the activities in line with the overall department’s approach.</li> <li>3. Ensuring and following up periodically on overall performance and tracking progress to meet strategic objectives.</li> <li>4. Reporting performance and progress to his or her Senior Manager, who will usually be at the strategic management level.</li> <li>5. Ensuring ongoing professional development for his/her team(s).</li> <li>6. Ensuring that team members operate and communicate with appropriate political and socioeconomic awareness and sensitivity.</li> <li>7. Capturing ideas and suggestions for potential process improvements to increase operational efficiency, evaluating the suggestions and</li> </ol>	

## TaxComp<sup>eu</sup> - Role Descriptions: Tax Policy and Law

- implementing the best process improvements.
8. Acting as the reference point for complex / innovative cases within his/her area of expertise.
9. Ensuring effective cooperation and communication with other departments and proactively interacting with the key stakeholders of each department.
10. Potentially assisting in the development of national strategies where relevant to his/her department.
11. Building a network with other tax managers and employees within the EU Member States Tax Administrations, assisting and participating in international tax fora and related project groups.

### Section 5: Role Specific Competency Profile

Professional Competencies	Proficiency Level	Operational Competencies	Proficiency Level	Management Competencies	Proficiency Level
PC1 Drive for Results	4	OC1 Tax Business Understanding	3	MC1 Act as a Role Model	4
PC3 Oral and Written Communication	3	OC2 Tax Legislation	2	MC2 People Management	3
PC4 Decision Making	4	OC3 Taxpayer Compliance	1	MC3 Conflict Management	3
PC5 Problem Solving	3	OC6 Tax Policy and Governance	2	MC4 Negotiating	4
PC6 Analytical Thinking	3	OC8 Tax Fraud and Investigation	1	MC6 Communication Management	4
PC11 Technological Ability	2	OC9 Exchange of Information	1	MC7 Change Management	4
PC13 Data Protection	2	OC10 International Tax Affairs	1	MC8 Managerial Courage	4
PC17 Dealing with Operational Risk	2	OC11 Risk Management and Analysis	1	MC9 Emerging Tax Trends	2
PC18 Professional Networking	2	OC16 Taxation of New Emerging Businesses and Digital Economy	1	MC10 Strategy Design	4
PC19 Working Virtually	1			MC11 Political Awareness	4
PC21 English as a Foreign Language	2			MC12 Mentoring / Coaching	2
				MC14 Visionary Leadership	4
				MC15 Strategic Agility	4
				MC16 Innovation	3
				MC17 Entrepreneurship	2

## TaxComp<sup>eu</sup> - Role Descriptions: Tax Policy and Law

TaxComp <sup>eu</sup> Role Description - Middle Manager in Tax Policy and Law	
<b>Section 1: Organisational Information</b>	
<b>Role Title:</b>	Middle Manager in Tax Policy and Law
<b>Level:</b>	Middle Manager
<b>Functional Domain:</b>	Tax Policy and Law
<b>Section 2: Scope of the Role</b>	
<p>A Middle Management role typically leads and steers multiple teams. Often, but not necessarily, there is an intermediate management layer that manages each separate team (Line Management). In some cases, a Middle Manager is the link between the Senior Management and the Line Management.</p>	
<b>Section 3: Responsibilities within the scope of the domain</b>	
<p><b>Depending on national legislation and organisational design, the main department responsibilities include some, most or all of the following:</b></p> <ul style="list-style-type: none"> <li>• developing, preparing and interpreting tax legislation;</li> <li>• implementing new tax regimes, policies and/or social programmes;</li> <li>• improving tax compliance, including the sharing economy (internet service platforms);</li> <li>• working on initiatives that will improve tax compliance by reducing shadow economy and undeclared work, and by combating tax avoidance/evasion to ensure greater efficiency of the Tax Administration;</li> <li>• securing independence in exercising statutory tax collection powers;</li> <li>• implementing decisions and actions with the aim of raising additional revenue and broadening the tax base;</li> <li>• assessing tax gap analysis and data, and proposing policy and compliance strategies with the purpose of aiding revenue authorities to gain insight into and take appropriate actions on non-compliance issues and emerging risks;</li> <li>• simplifying certain tax rules and eliminating inefficiencies, including those which contribute to ensuring the free flow of goods, services and capital across the EU;</li> <li>• avoiding aggressive tax planning in the EU and designing competitive tax policies (e.g. the Platform for Tax Good Governance, Aggressive Tax Planning and Double Taxation, the Patent Box regime etc.);</li> <li>• adhering to the new global standard on Automatic Exchange of Information (AEOI), the Common Reporting Standard (CRS), the Financial Account Compliance Act (FATCA) and the Transaction Network Analysis (TNA);</li> <li>• ensuring 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, hybrid mismatch arrangements, tax treaty abuse, artificial avoidance of permanent establishment status and tax rulings etc.);</li> <li>• internal exchange of experience as well as collaboration on national level with relevant stakeholders within the scope of the domain;</li> <li>• facilitating EU cooperation and the alignment with international tax law and economic relations tax treaties (i.e. the Organisation for Economic Co-operation and Development (OECD), Council of Europe, the United Nations (UN) and the International Organisation for Tax Administrations (IOTA)).</li> </ul>	
<b>Section 4: Role responsibilities within the scope of the domain</b>	
<p><i>The main responsibilities of a Middle Manager role within Tax Policy and Law are focused on <b>guaranteeing the overall coordination, cooperation and performance of the department and ensuring a high level follow up of the operational performance</b> by acting as the link between the Strategic/Senior Management and the Line Management with his/her operational teams based on the Tax Core Values which are Strong Ethics and High Integrity, Data Security Focus, Customer Service Orientation, Operational Excellence, Public Service Commitment, Continual Learning and Professional Development, Spirit of European Collaboration.</i></p> <p><b>In the context of the above-mentioned functional domain duties (Section 3), a person operating in this role is responsible for fulfilling the following requirements:</b></p> <ol style="list-style-type: none"> <li>1. Translating the tactical guidelines and objectives received from his/her Senior Manager into more tangible operational objectives and measures. He/she is responsible for clearly communicating these measures and objectives to his/her Line Manager(s) leading the operational team(s) and ensuring effective two-way communication with lower levels to capture their feedback.</li> <li>2. Maximising compliance by managing the activities in line with the overall department's approach.</li> <li>3. Ensuring and following up periodically on overall performance and tracking progress to meet strategic objectives.</li> <li>4. Reporting performance and progress to his/her senior manager (e.g. the Regional Director and National Office).</li> <li>5. Ensuring the development of strong operational knowledge for his/her team(s).</li> <li>6. Providing support and mentoring to team members regarding their professional development by setting clear performance goals and measures on how to achieve them.</li> <li>7. Ensuring that team members operate and communicate with appropriate political and socioeconomic awareness and sensitivity.</li> <li>8. Capturing ideas and suggestions for potential process improvements to increase operational efficiency, evaluating the suggestions and</li> </ol>	

## TaxComp<sup>eu</sup> - Role Descriptions: Tax Policy and Law

implementing the best process improvements.

9. Acting as the reference point for complex / innovative cases within his/her area of expertise.

10. Ensuring effective cooperation and communication with other departments and proactively interacting with key stakeholders.

11. Building a network with other tax managers and employees within the EU, and participating in international project groups and tax fora.

Section 5: Role Specific Competency Profile								
Professional Competencies		Proficiency Level	Operational Competencies		Proficiency Level	Management Competencies		Proficiency Level
PC1	Drive for Results	4	OC1	Tax Business Understanding	3	MC1	Act as a Role Model	4
PC3	Oral and Written Communication	3	OC2	Tax Legislation	3	MC2	People Management	4
PC4	Decision Making	4	OC3	Taxpayer Compliance	2	MC3	Conflict Management	3
PC5	Problem Solving	3	OC6	Tax Policy and Governance	3	MC4	Negotiating	4
PC6	Analytical Thinking	3	OC8	Tax Fraud and Investigation	1	MC5	Project Management	2
PC11	Technological Ability	2	OC9	Exchange of Information	2	MC6	Communication Management	4
PC13	Data Protection	2	OC10	International Tax Affairs	2	MC7	Change Management	3
PC17	Dealing with Operational Risk	2	OC11	Risk Management and Analysis	2	MC8	Managerial Courage	3
PC18	Professional Networking	2	OC16	Taxation of New Emerging Businesses and Digital Economy	2	MC9	Emerging Tax Trends	2
PC19	Working Virtually	2				MC10	Strategy Design	3
PC21	English as a Foreign Language	2				MC11	Political Awareness	3
						MC12	Mentoring / Coaching	3
						MC13	Process Management	2
						MC14	Visionary Leadership	3
						MC15	Strategic Agility	3
						MC16	Innovation	2
						MC17	Entrepreneurship	3

## TaxComp<sup>eu</sup> - Role Descriptions: Tax Policy and Law

TaxComp <sup>eu</sup> Role Description - Line Manager in Tax Policy and Law	
<b>Section 1: Organisational Information</b>	
<b>Role Title:</b>	Line Manager in Tax Policy and Law
<b>Level:</b>	Line Manager
<b>Functional Domain:</b>	Tax Policy and Law
<b>Section 2: Scope of the Role</b>	
A Line Management role typically leads (an) operational team(s). The team members do not fulfil an official management role themselves.	
<b>Section 3: Responsibilities within the scope of the domain</b>	
<p><i>Depending on national legislation and organisational design, the main department responsibilities include some, most or all of the following:</i></p> <ul style="list-style-type: none"> <li>• developing, preparing and interpreting tax legislation;</li> <li>• implementing new tax regimes, policies and/or social programmes;</li> <li>• improving tax compliance, including the sharing economy (internet service platforms);</li> <li>• working on initiatives that will improve tax compliance by reducing shadow economy and undeclared work, and by combating tax avoidance/evasion to ensure greater efficiency of the Tax Administration;</li> <li>• securing independence in exercising statutory tax collection powers;</li> <li>• implementing decisions and actions with the aim of raising additional revenue and broadening the tax base;</li> <li>• assessing tax gap analysis and data, and proposing policy and compliance strategies with the purpose of aiding revenue authorities to gain insight into and take appropriate actions on non-compliance issues and emerging risks;</li> <li>• simplifying certain tax rules and eliminating inefficiencies, including those which contribute to ensuring the free flow of goods, services and capital across the EU;</li> <li>• avoiding aggressive tax planning in the EU and designing competitive tax policies (e.g. the Platform for Tax Good Governance, Aggressive Tax Planning and Double Taxation, the Patent Box regime etc.);</li> <li>• adhering to the new global standard on Automatic Exchange of Information (AEOI), the Common Reporting Standard (CRS), the Financial Account Compliance Act (FATCA) and the Transaction Network Analysis (TNA);</li> <li>• ensuring 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, hybrid mismatch arrangements, tax treaty abuse, artificial avoidance of permanent establishment status and tax rulings etc.);</li> <li>• internal exchange of experience as well as collaboration on national level with relevant stakeholders within the scope of the domain;</li> <li>• facilitating EU cooperation and the alignment with international tax law and economic relations tax treaties (i.e. the Organisation for Economic Co-operation and Development (OECD), Council of Europe, the United Nations (UN) and the International Organisation for Tax Administrations (IOTA)).</li> </ul>	
<b>Section 4: Role responsibilities within the scope of the domain</b>	
<p><i>The main responsibilities of a Line Manager role within Tax Policy and Law are focused on <b>guaranteeing a good cooperation among the operational teams under his/her supervision, ensuring the realisation of the operational objectives and closely following up on their performance</b> based on the Tax Core Values which are Strong Ethics and High Integrity, Data Security Focus, Customer Service Orientation, Operational Excellence, Public Service Commitment, Continual Learning and Professional Development, Spirit of European Collaboration.</i></p> <p><i>In the context of the above-mentioned functional domain duties (Section 3), a person operating in this role is responsible for fulfilling the following requirements:</i></p> <ol style="list-style-type: none"> <li>1. Ensuring the realisation of the operational objectives based on the guidelines received from his/her Middle Manager. He/she will also capture feedback of his/her operational team(s) and share this feedback with his/her upper management, particularly with the Middle Management.</li> <li>2. Directly managing a team of operational roles.</li> <li>3. Maximising his/her team's performance through efficient organisation and delegation of the work.</li> <li>4. Mentoring team members regarding their professional development by setting clear performance goals and measures on how to achieve them.</li> <li>5. Supporting and developing team members and ensuring that they continue to develop strong technical knowledge.</li> <li>6. Providing flexibility and adequate conditions to team members to maximise efficiency.</li> <li>7. Ensuring that team members operate and communicate with appropriate political and socioeconomic awareness and sensitivity.</li> <li>8. Verifying the quantity and quality of the work products delivered by his/her team.</li> <li>9. Reporting performance and progress related to operational objectives to his/her middle manager.</li> <li>10. Capturing ideas and suggestions for potential process improvements to increase operational efficiency and evaluate the suggestions.</li> <li>11. Acting as the reference point for complex / innovative cases within his/her area of expertise.</li> <li>12. Ensuring effective cooperation with other departments within the Tax Administration and outside the Administration.</li> <li>13. Offering first-line support regarding special cases for his/her team members.</li> </ol>	



**TaxComp<sup>eu</sup> - Role Descriptions: Tax Policy and Law**

14. Building a network with other tax managers and employees within the EU.

<b>Section 5: Role Specific Competency Profile</b>								
<b>Professional Competencies</b>		<i>Proficiency Level</i>	<b>Operational Competencies</b>		<i>Proficiency Level</i>	<b>Management Competencies</b>		<i>Proficiency Level</i>
PC1	Drive for Results	4	OC1	Tax Business Understanding	3	MC1	Act as a Role Model	3
PC3	Oral and Written Communication	3	OC2	Tax Legislation	3	MC2	People Management	4
PC4	Decision Making	4	OC3	Taxpayer Compliance	2	MC3	Conflict Management	3
PC5	Problem Solving	3	OC6	Tax Policy and Governance	3	MC4	Negotiating	3
PC6	Analytical Thinking	3	OC8	Tax Fraud and Investigation	1	MC5	Project Management	3
PC11	Technological Ability	3	OC9	Exchange of Information	2	MC6	Communication Management	3
PC13	Data Protection	2	OC10	International Tax Affairs	2	MC7	Change Management	2
PC17	Dealing with Operational Risk	3	OC11	Risk Management and Analysis	2	MC8	Managerial Courage	2
PC18	Professional Networking	2	OC16	Taxation of New Emerging Businesses and Digital Economy	2	MC9	Emerging Tax Trends	2
PC19	Working Virtually	2				MC10	Strategy Design	2
PC21	English as a Foreign Language	2				MC11	Political Awareness	2
						MC12	Mentoring / Coaching	3
						MC13	Process Management	3
						MC16	Innovation	2
						MC17	Entrepreneurship	3

## TaxComp<sup>eu</sup> - Role Descriptions: Tax Policy and Law

TaxComp <sup>eu</sup> Role Description- Senior Expert in Tax Policy and Law	
<b>Section 1: Organisational Information</b>	
<b>Role Title:</b>	Senior Expert in Tax Policy and Law
<b>Level:</b>	Senior Expert
<b>Functional Domain:</b>	Tax Policy and Law
<b>Section 2: Scope of the Role</b>	
<p>A Senior Expert role has typically specialised extensively in a certain domain, which in most cases is the result of substantial working experience and in-depth knowledge in this area. The role requires that the person holding it acts as an internal consultant on a daily basis for questions of other Tax employees and for complex enquiries and cases related to his/her specific expertise. Senior Experts have a relatively higher level of expertise as compared to that of Experts.</p>	
<b>Section 3: Responsibilities within the scope of the domain</b>	
<p><b><i>Depending on national legislation and organisational design, the main department responsibilities include some, most or all of the following:</i></b></p> <ul style="list-style-type: none"> <li>• developing, preparing and interpreting tax legislation;</li> <li>• implementing new tax regimes, policies and/or social programmes;</li> <li>• improving tax compliance, including the sharing economy (internet service platforms);</li> <li>• working on initiatives that will improve tax compliance by reducing shadow economy and undeclared work, and by combating tax avoidance/evasion to ensure greater efficiency of the Tax Administration;</li> <li>• securing independence in exercising statutory tax collection powers;</li> <li>• implementing decisions and actions with the aim of raising additional revenue and broadening the tax base;</li> <li>• assessing tax gap analysis and data, and proposing policy and compliance strategies with the purpose of aiding revenue authorities to gain insight into and take appropriate actions on non-compliance issues and emerging risks;</li> <li>• simplifying certain tax rules and eliminating inefficiencies, including those which contribute to ensuring the free flow of goods, services and capital across the EU;</li> <li>• avoiding aggressive tax planning in the EU and designing competitive tax policies (e.g. the Platform for Tax Good Governance, Aggressive Tax Planning and Double Taxation, the Patent Box regime etc.);</li> <li>• adhering to the new global standard on Automatic Exchange of Information (AEOI), the Common Reporting Standard (CRS), the Financial Account Compliance Act (FATCA) and the Transaction Network Analysis (TNA);</li> <li>• ensuring 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, hybrid mismatch arrangements, tax treaty abuse, artificial avoidance of permanent establishment status and tax rulings etc.);</li> <li>• internal exchange of experience as well as collaboration on national level with relevant stakeholders within the scope of the domain;</li> <li>• facilitating EU cooperation and the alignment with international tax law and economic relations tax treaties (i.e. the Organisation for Economic Co-operation and Development (OECD), Council of Europe, the United Nations (UN) and the International Organisation for Tax Administrations (IOTA)).</li> </ul>	
<b>Section 4: Role responsibilities within the scope of the domain</b>	
<p><i>The main responsibilities of a Senior Expert role within Tax Policy &amp; Law are focused on <b>developing and applying extensive knowledge and expertise in tax areas relevant to his/her department, and guaranteeing department effectiveness by acting as a consultant in solving complex cases utilising his/her knowledge and experience</b> based on the Tax Core Values which are Strong Ethics and High Integrity, Data Security Focus, Customer Service Orientation, Operational Excellence, Public Service Commitment, Continual Learning and Professional Development, Spirit of European Collaboration.</i></p> <p><b><i>In the context of the above-mentioned functional domain duties (Section 3), a person operating in this role is responsible for fulfilling the following requirements:</i></b></p> <ol style="list-style-type: none"> <li>1. Developing strong and focused technical, expert knowledge on a personal level and on a continuous basis.</li> <li>2. Potentially assisting in policy development when related to his/her specific expertise.</li> <li>3. Dealing with queries related to complex or unclear cases for specific activities.</li> <li>4. Organising own work within his/her field of responsibility, thereby maximising own performance accordingly.</li> <li>5. Building and maintaining very good working relationships and communicating proactively with his/her stakeholders and other departments within the Tax Administration.</li> <li>6. Understanding, cooperating and communicating effectively with appropriate political and socioeconomic awareness and sensitivity.</li> <li>7. Delivering high-quality work products in a timely manner.</li> <li>8. Reporting status and relevant difficulties or issues to his/her manager in a proactive and timely manner.</li> <li>9. Communicating suggestions and potential process improvements regarding procedures to his/her manager to increase operational efficiency.</li> <li>10. Helping others build strong technical expert knowledge and providing support in solving complex / innovative cases.</li> </ol>	

## TaxComp<sup>eu</sup> - Role Descriptions: Tax Policy and Law

11. Building a strong network and effectively cooperating with other individuals and departments.
12. Sharing knowledge and expertise whenever required.
13. Providing mentoring and/or training for other tax employees in their specific domain.
14. Building a network with other tax experts and employees within the EU and assisting and participating in international project groups and tax fora.
15. Ensuring dialogue with relevant national, EU and international authorities and institutions, whenever required.

### Section 5: Role Specific Competency Profile

Professional Competencies	Proficiency Level	Operational Competencies	Proficiency Level	Management Competencies	Proficiency Level
PC1 Drive for Results	3	OC1 Tax Business Understanding	4	MC4 Negotiating	3
PC3 Oral and Written Communication	4	OC2 Tax Legislation	4	MC5 Project Management	3
PC4 Decision Making	3	OC3 Taxpayer Compliance	3	MC6 Communication Management	3
PC5 Problem Solving	3	OC6 Tax Policy and Governance	4	MC9 Emerging Tax Trends	3
PC6 Analytical Thinking	4	OC8 Tax Fraud and Investigation	2	MC10 Strategy Design	3
PC7 Adaptability to Change	2	OC9 Exchange of Information	3	MC11 Political Awareness	2
PC9 Coping with Stress	2	OC10 International Tax Affairs	3	MC12 Mentoring / Coaching	2
PC10 Knowledge/Experience Sharing	4	OC11 Risk Management and Analysis	3	MC13 Process Management	3
PC11 Technological Ability	3	OC16 Taxation of New Emerging Businesses and Digital Economy	3		
PC12 Interpersonal Relations	2				
PC13 Data Protection	2				
PC14 Handling Conflict	2				
PC16 Data Management	3				
PC17 Dealing with Operational Risk	3				
PC18 Professional Networking	3				
PC19 Working Virtually	2				
PC21 English as a Foreign Language	3				

**TaxComp<sup>eu</sup> - Role Descriptions: Tax Policy and Law**

TaxComp <sup>eu</sup> Role Description - Expert in Tax Policy and Law	
<b>Section 1: Organisational Information</b>	
<b>Role Title:</b>	Expert in Tax Policy and Law
<b>Level:</b>	Expert
<b>Functional Domain:</b>	Tax Policy and Law
<b>Section 3: Responsibilities within the scope of the domain</b>	
An Expert role is typically specialised in a certain domain, thus building substantial working experience and in-depth knowledge in this area. The role requires that the person holding it acts as an internal consultant working on a case-by-case basis for enquiries related to his/her specific expertise.	
<b>Section 3: Main Department Duties</b>	
<i>Depending on national legislation and organisational design, the main department responsibilities include some, most or all of the following:</i>	
<ul style="list-style-type: none"> <li>• developing, preparing and interpreting tax legislation;</li> <li>• implementing new tax regimes, policies and/or social programmes;</li> <li>• improving tax compliance, including the sharing economy (internet service platforms);</li> <li>• working on initiatives that will improve tax compliance by reducing shadow economy and undeclared work, and by combating tax avoidance/evasion to ensure greater efficiency of the Tax Administration;</li> <li>• securing independence in exercising statutory tax collection powers;</li> <li>• implementing decisions and actions with the aim of raising additional revenue and broadening the tax base;</li> <li>• assessing tax gap analysis and data, and proposing policy and compliance strategies with the purpose of aiding revenue authorities to gain insight into and take appropriate actions on non-compliance issues and emerging risks;</li> <li>• simplifying certain tax rules and eliminating inefficiencies, including those which contribute to ensuring the free flow of goods, services and capital across the EU;</li> <li>• avoiding aggressive tax planning in the EU and designing competitive tax policies (e.g. the Platform for Tax Good Governance, Aggressive Tax Planning and Double Taxation, the Patent Box regime etc.);</li> <li>• adhering to the new global standard on Automatic Exchange of Information (AEOI), the Common Reporting Standard (CRS), the Financial Account Compliance Act (FATCA) and the Transaction Network Analysis (TNA);</li> <li>• ensuring 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, hybrid mismatch arrangements, tax treaty abuse, artificial avoidance of permanent establishment status and tax rulings etc.);</li> <li>• internal exchange of experience as well as collaboration on national level with relevant stakeholders within the scope of the domain;</li> <li>• facilitating EU cooperation and the alignment with international tax law and economic relations tax treaties (i.e. the Organisation for Economic Co-operation and Development (OECD), Council of Europe, the United Nations (UN) and the International Organisation for Tax Administrations (IOTA)).</li> </ul>	
<b>Section 4: Role responsibilities within the scope of the domain</b>	
<p><i>The main responsibilities of an Expert role within Tax Policy and Law are focused on <b>developing knowledge and expertise in tax areas relevant to his/her department and guaranteeing department effectiveness by acting as a consultant in solving specific cases utilising his/her knowledge</b> based on the Tax Core Values which are Strong Ethics and High Integrity, Data Security Focus, Customer Service Orientation, Operational Excellence, Public Service Commitment, Continual Learning and Professional Development, Spirit of European Collaboration.</i></p> <p><b><i>In the context of the above-mentioned functional domain duties (Section 3), a person operating in this role is responsible for fulfilling the following requirements:</i></b></p> <ol style="list-style-type: none"> <li>1. Developing strong and focused technical, expert knowledge on a personal level and on a continuous basis.</li> <li>2. Dealing with queries related to complex or unclear cases for specific activities.</li> <li>3. Organising own work within his/her field of responsibility, thereby maximising own performance accordingly.</li> <li>4. Building and maintaining very good working relationships and communicating proactively with his/her stakeholders and other departments within the Tax Administration.</li> <li>5. Understanding, cooperating and communicating effectively with appropriate political awareness and sensitivity.</li> <li>6. Delivering high-quality work products in a timely manner.</li> <li>7. Reporting status and relevant difficulties or issues to his/her manager in a proactive and timely manner.</li> <li>8. Communicating suggestions and potential process improvements regarding procedures to his/her manager to increase operational efficiency.</li> <li>9. Helping others build strong technical expert knowledge and providing support in solving complex cases.</li> <li>10. Building a strong network and effectively cooperating with other individuals and departments.</li> <li>11. Sharing knowledge and expertise whenever required.</li> </ol>	

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12. Building a network with other tax experts and employees within the EU.  
 13. Assisting and participating in international project groups, whenever required.  
 14. Ensuring dialogue with relevant national, EU and international authorities and institutions.

### Section 5: Role Specific Competency Profile

Professional Competencies		Proficiency Level	Operational Competencies		Proficiency Level	Management Competencies		Proficiency Level
PC1	Drive for Results	3	OC1	Tax Business Understanding	3	MC4	Negotiating	2
PC2	Teamwork	2	OC2	Tax Legislation	3	MC5	Project Management	2
PC3	Oral and Written Communication	3	OC3	Taxpayer Compliance	2	MC6	Communication Management	2
PC4	Decision Making	3	OC6	Tax Policy and Governance	3	MC9	Emerging Tax Trends	2
PC5	Problem Solving	3	OC8	Tax Fraud and Investigation	1	MC10	Strategy Design	2
PC6	Analytical Thinking	3	OC9	Exchange of Information	2	MC11	Political Awareness	2
PC7	Adaptability to Change	2	OC10	International Tax Affairs	2	MC13	Process Management	2
PC9	Coping with Stress	2	OC11	Risk Management and Analysis	2			
PC10	Knowledge/Experience Sharing	3	OC16	Taxation of New Emerging Businesses and Digital Economy	2			
PC11	Technological Ability	3						
PC12	Interpersonal Relations	2						
PC13	Data Protection	2						
PC14	Handling Conflict	2						
PC16	Data Management	2						
PC17	Dealing with Operational Risk	2						
PC18	Professional Networking	2						
PC19	Working Virtually	2						
PC21	English as a Foreign Language	3						

