TaxCompeu
Training
Curriculum
Management Competencies
March 2020
# TABLE OF CONTENTS

1. Act as a Role Model ................................................................. 3
2. People Management ................................................................. 5
3. Conflict Management ............................................................... 7
4. Negotiating ........................................................................... 9
5. Project Management ................................................................. 11
6. Communication Management ............................................... 13
7. Change Management ............................................................... 15
8. Managerial Courage ............................................................... 17
9. Emerging Tax Trends ............................................................... 19
10. Strategy Design .................................................................. 21
11. Political Awareness ............................................................... 23
12. Mentoring/Coaching ............................................................. 25
13. Process Management ............................................................. 27
14. Visionary Leadership ............................................................ 29
15. Strategic Agility ................................................................. 31
16. Innovation ........................................................................ 33
17. Entrepreneurship ................................................................. 35
### 1. Act as a Role Model

<table>
<thead>
<tr>
<th>Competency</th>
<th>Scope</th>
<th>Learning topics</th>
<th>Proficiency levels</th>
<th>Learning outcomes</th>
</tr>
</thead>
</table>
| Act as a Role Model | Acting as a role model focuses on serving as an example for other employees, demonstrating through own behaviour the organisation’s core values, attitudes, ethics, good governance and service. It refers to the ability to behave in a fair and ethical manner, create a culture of integrity and honesty and encourage others to follow own example. | a. Acting as an effective role model  
  b. Managing by example  
  c. Defining and encouraging expected behaviour  
  d. Developing role model mindsets and behaviour | PL 1 - Awareness  
  The person demonstrates general awareness and basic knowledge of concepts, principles and processes in the following areas:  
  - The elements that contribute to acting as an effective role model, such as ethical behaviour, quality and service-oriented work attitude, good governance, integrity, leading by example, etc.;  
  - The impact and importance of having sufficient role models in the organisations (including what the impact of not having role models is, with a management role);  
  - The behaviour and actions that are expected from a role model. | 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 acting as a role model independently. This implies that the person can apply good working knowledge in their daily activities/operations and is able to:  
  a. Acting as an effective role model  
    - Understand the different roles a role model can have (e.g. mentor, leader, peer, etc.) and apply that knowledge;  
    - Recognise the elements that contribute to acting as an effective role model (e.g. status, competence, similarity);  
    - Ensure conformity concerning regulatory compliance with his/her team.  
  b. Managing by example  
    - Demonstrate knowledge of the Social Learning Theory as well as key leadership theories (e.g. Transformational Leadership, the 4 Leadership Styles, Participative Leadership, etc.) and utilise key theory elements in the way he/she interacts with people and business;  
    - Develop key management skills (e.g. planning, communication, decision-making, delegation, problem-solving, motivation etc.) to encourage employees to learn from and emulate his/her behaviour;  
    - Demonstrate good working knowledge of the concept of good governance and apply that knowledge;  
    - Demonstrate knowledge of key Administration processes and procedures, as well as a solid understanding of the business, and utilise this knowledge in the way he/she approaches issues;  
    - Develop skills related to active listening and articulating his/her values and ethical standards.  
  c. Defining and encouraging expected behaviour  
    - Demonstrate good working knowledge of the techniques to define expected behaviour (e.g. workshops, focus groups) and apply that knowledge;  
    - Use the different methods and approaches to encourage expected behaviour (e.g. feedback discussions, goal setting, reward system, motivation meeting, etc.).  
  d. Developing role model mindsets and behaviour  
    - Serve as an example of values, attitudes and behaviour;  
    - Present a positive presence and attitude (encouragement, generosity, inspiration, etc.);  
    - Foster a culture of integrity and honesty;  
    - Behave and make decisions in a fair and ethical manner;  
    - Focus on delivering good service and results;  
    - Demonstrate ownership and accountability;  
    - Encourage others to model his/her example;  
    - Recognise the need for continuous learning and strive for continuous self-improvement  
    - Seek continuous upskilling opportunities in soft skills (managing people, communications, negotiations, etc.);  
    - Willingly share knowledge and expertise; |
| PL 3 - Experienced | The person has built **significant experience** of more advanced topics in the area of acting as a role model and is able to:  
- Skillfully utilise different management and good governance methods and theories in day-to-day work;  
- Combine broad and in-depth knowledge (built on career experience) of more advanced topics in the field of acting as a role model;  
- Analyse and evaluate exceptions and special cases in the field of acting as a role model;  
- Effectively share knowledge and experience (e.g. with more junior profiles and other professionals);  
- Use emotional intelligence in order to support and understand others. |
|---|---|
| PL 4 - Expert | The person has **extensive expert knowledge and skills** in the area of acting as a role model and is able to:  
- Drive a culture of managing by example within the Administration;  
- Think systemically and link acting as a role model 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 acting as a role model;  
- Manage and effectively explain the importance of becoming an example for others to follow by using compelling arguments and providing examples;  
- Maintain a solutions-focused approach to resolving conflicts and managing crises;  
- Take lead by example in relevant national, regional and/or EU-wide initiatives/events;  
- Build and maintain a large professional network of both relevant internal and external stakeholders;  
- Develop excellent communication skills and apply those in relevant communication settings. |
# People Management

<table>
<thead>
<tr>
<th>Competency</th>
<th>Scope</th>
<th>Learning topics</th>
<th>Proficiency levels</th>
<th>Learning outcomes</th>
</tr>
</thead>
</table>
| People Management | People management refers to the ability to lead and engage people to maximise organisational performance. It focuses on unlocking and conveying employees' potential and identifying their talents as key to success. This competency involves planning for the development of others, coaching individuals and diligently addressing performance issues and conflicts, both at the individual and organisational level. | a. The concept of people management  
   b. Building and managing teams  
   c. Communicating to a team | PL 1 - Awareness | The person demonstrates general awareness and basic knowledge of concepts, principles and processes in the following areas:  
   - The different aspects of people management and the key skills of an effective people manager;  
   - How a team is formed and optimised;  
   - How team performance can be maximised (e.g. team diversity, distribution of workload, cooperation mechanisms, stages of team development, team motivation, etc.);  
   - The ways to communicate within a team (e.g. status meetings, individual follow-up, etc.);  
   - The impact and importance of effective people management to his or her own work and the performance of the team. |
|                 |                                                                        |                                                                                                                                             | 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 people management independently. This implies that the person can apply good working knowledge in their daily activities/operations and is able to:                                                                                                   |
|                 |                                                                        |                                                                                                                                             |                    | a. The concept of people management  
   - Demonstrate good working knowledge of the different aspects of people management (e.g. treating others with respect, distinguishing people from problems, appreciating diversity in talent, giving and receiving constructive feedback, managing team performance, ensuring engagement and growth, investing in training and development, setting objectives and expectations, delegating and following up, sharing knowledge and expertise, etc.);  
   - Utilise key skills of a successful people manager (e.g. communication, active listening, objectivity, empathy, integrity, positivity, emotional intelligence, etc.);  
   - Remain up to date with latest people management practices and use relevant IT tools utilised by the Tax Administration (e.g. SAP, learning management systems, e-learning platforms, TaxComp Training Competency Assessment Tool, etc.);  
   - Utilise engagement and motivation theories and practices. |
|                 |                                                                        |                                                                                                                                             |                    | b. Building and managing teams  
   - Understand group dynamics (in terms of structure, process, functions, values, vision, objectives, diversity, roles/responsibilities, results, evaluation, etc.) and apply this knowledge to build successful teams and maximise performance;  
   - Apply methods and techniques to set clear objectives and KPIs (e.g. SMART approach, project team goals, process-based goals) and evaluate performance (performance appraisal process);  
   - Conduct performance development planning discussions (e.g. formal and informal feedback discussions, being available for questions);  
   - Delegate and assign tasks effectively;  
   - Utilise reward and recognition schemes. |
|                 |                                                                        |                                                                                                                                             |                    | c. Communicating to a team  
   - Utilise different communication channels (e.g. status meetings, personal conversations, emails, etc.);  
   - Handle standard situations in the field of communicating to a team by assessing and responding to the situation (e.g. give personal feedback, hold group discussions, etc.);  
   - Interact with employees on individual/group settings, personal conversations and status meetings on all levels within a Tax organisation;  
   - Utilise knowledge on people management techniques to motivate and engage team members;  
   - Support a strong and positive team culture; |
- Provide ongoing coaching and feedback;
- Conduct regular one-to-one meetings to:
  - update achievement of goals;
  - provide ongoing feedback on performance;
  - discuss any impediment being encountered;
- Empower team members by offering constructive feedback, supporting and/or encouraging them to take up learning opportunities.

<table>
<thead>
<tr>
<th>PL 3 - Experienced</th>
</tr>
</thead>
<tbody>
<tr>
<td>This proficiency level builds further on learning topics and learning outcomes already established up to PL 2.</td>
</tr>
<tr>
<td>The person has built significant experience of more advanced topics in the area of people management and is able to:</td>
</tr>
<tr>
<td>- Skilfully demonstrate effective people management behaviour in day-to-day work;</td>
</tr>
<tr>
<td>- Combine broad and in-depth knowledge of more advanced topics (built on career experience) in the field of people management (e.g. communicating and managing virtual teams);</td>
</tr>
<tr>
<td>- Analyse and evaluate exceptions and special cases in the field of people management;</td>
</tr>
<tr>
<td>- Effectively share knowledge and experience (e.g. with more junior profiles and other professionals).</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>PL 4 - Expert</th>
</tr>
</thead>
<tbody>
<tr>
<td>This proficiency level builds further on learning topics and learning outcomes already established up to PL 3.</td>
</tr>
<tr>
<td>The person has extensive expert knowledge and skills in the area of people management and is able to:</td>
</tr>
<tr>
<td>- Drive a culture of putting people first within the Administration;</td>
</tr>
<tr>
<td>- Model working towards organisational strategic objectives under a people-centric approach;</td>
</tr>
<tr>
<td>- Think systemically and link people management to the bigger picture (e.g. impact on the individual, team, customers, the wider organisation, etc.);</td>
</tr>
<tr>
<td>-Compose and provide tailored advice and underpin it with relevant and context-specific arguments in response to internal/external queries in the field of people management;</td>
</tr>
<tr>
<td>- Manage and model best people management practices within the organisation by using compelling arguments and providing examples;</td>
</tr>
<tr>
<td>- Take the lead in people management initiatives at national, regional and/or EU-wide levels;</td>
</tr>
<tr>
<td>- Build and maintain a large professional network of both relevant internal and external stakeholders;</td>
</tr>
<tr>
<td>- Develop excellent communication skills and apply those to emphasise the importance of putting into place coherent people management structures and practices for a Tax organisation.</td>
</tr>
</tbody>
</table>
3. **Conflict Management**

<table>
<thead>
<tr>
<th>Competency</th>
<th>Scope</th>
<th>Learning topics</th>
<th>Proficiency levels</th>
<th>Learning outcomes</th>
</tr>
</thead>
</table>
| **Conflict Management** | Conflict management refers to the ability to identify and handle conflicts sensibly, fairly and efficiently, as well as preventing unnecessary conflicts. It focuses on demonstrating a solutions-focused attitude, consistently managing conflicts promptly, providing constructive feedback to employees and creating a healthy atmosphere. | a. General conflict management concepts  
 b. Managing conflict in a Tax context  
 c. Developing conflict management mindsets and behaviour | **PL 1 - Awareness** | The person demonstrates general awareness and basic knowledge of concepts, principles and processes in the following areas:  
 - The concept of conflict management and what are the different conflict management styles;  
 - How to manage different types of conflict (interpersonal, intrapersonal, intragroup and intergroup conflicts) in a Tax context;  
 - The impact and importance of having conflict management skills, in relation to his or her own work and to the wider organisation. |
|                   |                                                                        |                                                                                                        | **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 conflict management independently. This implies that the person can apply good working knowledge in their daily activities/operations and is able to: |
|                   |                                                                        |                                                                                                        |                    | a. **General conflict management concepts**  
 - Understand and apply concepts of conflict management;  
 - Set ground rules for conflict resolution techniques (e.g. be specific and focus on the issue at hand, use of appropriate language (“I” language instead of “you” or “they”, which typically precedes a statement of blame));  
 - Identify instinctual responses to conflict (e.g. fight versus flight) and the modes people use to address conflict (e.g. accommodating, avoiding, collaborating, competing, compromising);  
 - Identify their own mode of response to conflict, its advantages/disadvantages and areas of improvement;  
 - Identify and follow the process of conflict resolution (problem clarification, generating solutions, making decisions, planning and implementing solutions, evaluation);  
 - Identify the driving causes behind the conflict (e.g. misunderstandings, poor communication, lack of planning, frustration, etc.) and remain professional, patient and objective during conflict mediation;  
 - Facilitate during discussions (ask the right questions, frame discussions objectively).  
 b. **Managing conflict in a Tax context**  
 - Apply conflict management and mediation knowledge in a Tax environment;  
 - Consistently manage conflicts promptly and provide constructive feedback to taxpayers;  
 - Facilitate, solve and follow up after conflict situations;  
 - Effectively and proactively identify and analyse common causes and situations that could lead to conflicts using correct legislation;  
 - Track the evolution of potential conflicts to avoid and mitigate the risks it would bring;  
 - Give clear instructions and ensure the team understands the expectations to avoid misunderstandings.  
 c. **Developing conflict management mindsets and behaviour**  
 - Recognise conflict as an integral part of change management;  
 - Approach conflict situations under a win-win mentality (respectful reactions, empathy, seek compromise and avoid punishment, focus on solutions);  
 - Prevent unnecessary conflicts and make effort not to turn conflict into battle;  
 - Demonstrate a solutions-focused attitude in conflict situations;  
 - Reinforce mutual trust and respect;  
 - Use listening skills to establish facts. |
### PL 3 - Experienced

This proficiency level builds further on learning topics and learning outcomes already established up to PL 2.

The person has **significant experience** of more advanced topics in the area of conflict management and is able to:

- Skilfully utilise different conflict management methods and theories in day-to-day work;
- Explain the factors that can affect how people will respond to conflict (e.g. situation, expectations, etc.);
- Combine broad and in-depth knowledge of more advanced topics (built on career experience) in the field of conflict management (e.g. managing conflicts with customers);
- Analyse and evaluate exceptions and special cases in the field of conflict management (e.g. manage conflicts where a large number of parties are involved);
- 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 already established up to PL 3.

The person has **extensive expert knowledge and skills** in the area of conflict management and is able to:

- Drive a culture of effective conflict mitigation within the Administration;
- Model working towards organisational strategic objectives under a win-win, solutions-focused approach;
- Think systemically and link conflict management 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 conflict management;
- Manage and model best conflict management practices within the organisation by using compelling arguments and providing examples;
- Take the lead in conflict management initiatives at national, regional and/or EU-wide levels;
- Build and maintain a large professional network of both relevant internal and external stakeholders;
- Develop excellent communication skills and apply those to emphasise the importance of putting into place coherent conflict management structures and practices for a Tax organisation.
## Negotiating

<table>
<thead>
<tr>
<th>Competency</th>
<th>Scope</th>
</tr>
</thead>
<tbody>
<tr>
<td>Negotiating</td>
<td>Negotiation refers to the ability to understand and influence people's thinking and decisions through listening to them and presenting them with solid arguments. It focuses on applying the principles, practices and techniques related to negotiation, with the aim of obtaining the resources or change required by the business.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Learning topics</th>
<th>Proficiency levels</th>
<th>Learning outcomes</th>
</tr>
</thead>
<tbody>
<tr>
<td>a. Negotiation stages, styles and types</td>
<td>PL 1 - Awareness</td>
<td>The person demonstrates general awareness and basic knowledge of concepts, principles and processes in the following areas:</td>
</tr>
<tr>
<td>b. Negotiation skills</td>
<td></td>
<td>- The different negotiation styles (Dimensions of Behaviour attributes: dominant, influence, steadiness, conscientious) and what his or her specific negotiation style is;</td>
</tr>
<tr>
<td>c. Negotiation in a Tax Administration context</td>
<td></td>
<td>- The key skills of a good negotiator (e.g. hard vs soft negotiation skills);</td>
</tr>
<tr>
<td></td>
<td>PL 2 - Trained</td>
<td>- The impact and relevance of negotiation to his or her own work and to the wider organisation;</td>
</tr>
<tr>
<td></td>
<td></td>
<td>- Building rapport;</td>
</tr>
<tr>
<td></td>
<td></td>
<td>- Conflict de-escalation techniques.</td>
</tr>
</tbody>
</table>

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 negotiating independently. This implies that the person can apply good working knowledge in their daily activities/operations and is able to:

a. **Negotiation stages, styles and types**
- Understand and expand on the reasons why negotiations are challenging (unpreparedness, win-lose mentality, etc.);
- Demonstrate knowledge in and apply the stages of negotiation (preparation, information exchange, bargaining, closure & commitment);
- Demonstrate good working knowledge of the different negotiation styles (competitive, collaborative, compromising, avoiding, accommodating);
- Explain what his/her specific negotiation style is, its advantages/disadvantages and areas of improvement;
- Evaluate the perceived value vs cost in involved negotiations.

b. **Negotiation skills**
- Recognise and develop key negotiator skills (e.g. hard vs soft skills);
- Research the point of view of the other stakeholder(s) in the negotiation and prepare objective arguments;
- Weigh in on other people's thinking and decisions by listening to them and create win-win situations;
- See alternative points of view, listen and influence to create buy-in of ideas and solutions without conflict;
- Identify strategies to handle oppositions;
- Effectively negotiate with a wide range of stakeholders to obtain the resources and/or change required;
- Effectively disentangle the negotiation itself from the stakeholder(s) involved in the negotiation to maintain a positive relationship.

c. **Negotiation in a Tax Administration context**
- Develop the key negotiator skills and apply them in different situations related to Tax (e.g. tax dispute settlement, bilateral tax treaties, etc.);
- Use negotiations in a Tax Administration context and apply that knowledge;
- Facilitate discussions and negotiations with authority whilst maintaining constructive cooperation;
- Obtain the resources or change required by the business (either commercially or developmentally);
- Achieve results based on standards, following a non-biased approach;
- Sustain composure and manage stressful situations;
- Recognise when to cease negotiations/leave the room.
### PL 3 - Experienced

This proficiency level builds further on learning topics and learning outcomes already established up to PL 2.

The person has **significant experience** of more advanced topics in the area of negotiating and is able to:
- Skillfully utilise different negotiation methods and theories in day-to-day work;
- Understand the different types of negotiation (distributive vs integrative) and strive for integrative negotiations depending on context and situation;
- Identify own BATNA (best alternative to negotiated agreement) and know when to stop negotiations;
- Combine broad and in-depth knowledge of more advanced topics (built on career experience) in the field of negotiation;
- Analyse and evaluate exceptions and special cases in the field of negotiation (e.g. negotiate towards Tax dispute settlements);
- Effectively share his or her 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 already established up to PL 3.

The person has **extensive expert knowledge and skills** in the area of negotiating and is able to:
- Drive a culture of integrative negotiations within the Administration;
- Model working towards organisational strategic objectives under a win-win, solutions-focused approach;
- Think systemically and link negotiations management to the bigger picture (e.g. impact on the individual, team, customers, the wider organisation, etc.);
- Identify areas of conflict and act proactively to moderate them;
- Compose and provide tailored advice and underpin it with relevant and context-specific arguments in response to internal/external queries in the field of negotiating;
- Manage and model best negotiation management practices within the organisation by using compelling arguments and providing examples;
- Take the lead in negotiations at national, regional and/or EU-wide levels;
- Build and maintain a large professional network of both relevant internal and external stakeholders;
- Develop excellent communication skills and apply those to emphasise the importance of putting into place effective negotiations practices for a Tax organisation.
5. **Project Management**

<table>
<thead>
<tr>
<th>Competency</th>
<th>Scope</th>
<th>Learning topics</th>
<th>Proficiency levels</th>
<th>Learning outcomes</th>
</tr>
</thead>
</table>
| Project Management | Project Management refers to the discipline of planning, organising and managing resources to bring about the successful completion of a specific project. It refers to the ability to monitor and assess the management of multiple ongoing projects in conjunction with the key stakeholders. | a. General project management concepts  
   b. Project design and implementation  
   c. Project management tools | PL 1 - Awareness | The person demonstrates general awareness and basic knowledge of concepts, principles and processes in the following areas:  
   - The aspects of project management and the key skills of an effective project manager;  
   - The possible approaches that can be used to manage project activities;  
   - The impact and importance of effective project management to his or her own work and the wider organisation;  
   - The impact and importance of having good financial management skills on his or her own work and the wider organisation;  
   - The main concepts and key elements of financial management. |
|                  |                                                                        |                 | 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 project management independently. This implies that the person can apply good working knowledge in their daily activities/operations and is able to:  
   a. General project management concepts  
      - Understand the importance of a structured approach to project management;  
      - Demonstrate and apply knowledge of the different aspects of project management (e.g. defining objectives, managing resources, determining scope, planning and estimating, etc.);  
      - Follow the preferred approaches and techniques to manage projects deployed by the Administration (e.g. in line with PRINCE2, lean project management and other established project management frameworks).  
   b. Project design and implementation  
      - Apply the different aspects of project management (e.g. defining objectives, managing resources, determining scope, planning and estimating, etc.);  
      - Implement the different processes (e.g. project planning, monitoring, etc.) within a project (e.g. allows for contingency in planning, follows up progress, takes mitigation measures);  
      - Follow the different techniques to identify and manage risks and issues (e.g. risk and issue mitigation list, identification of risk related KPIs, etc.);  
      - Manage projects to meet timescales, budgets and deliverables, and reviews progress;  
      - Effectively manage changes that impact the trajectory of a project;  
      - Identify when to change or stop project(s) that no longer meet business requirements;  
      - Demonstrate good working knowledge of the key elements of the financial management process (e.g. financial planning, financial control, etc.);  
      - Recognise the basic principles of tendering and contracting;  
      - Monitor operating costs and budgetary spend, and report performance.  
   c. Project management tools  
      - Demonstrate knowledge of project management tools and technologies, especially within the Tax landscape;  
      - Integrate and utilise appropriate project management tools and software (e.g. features such as projects with sub-tasks and deadlines, real-time KPI dashboards, shared team calendars and meeting scheduling, time tracking, billing, etc.). |
|                  |                                                                        |                 | PL 3 - Experienced |                                                                                                                                                                                                                                                                                        |
| PL 4 - Expert | This proficiency level builds further on learning topics and learning outcomes already established up to PL 3. | The person has **extensive expert knowledge and skills** in the area of project management and is able to:  
- Link strategic planning to risk management protocols, policy and procedures;  
- Allocate financial resources to effectively deliver the business objectives of the national Tax Administration;  
- Set up financial plans (e.g. using the appropriate strategic planning techniques) linked to business strategy (including the allocation of resources and contingency planning);  
- Develop a clear vision of how IT can help to achieve Tax strategic objectives;  
- Link project management to the bigger picture (e.g. impact on the individual, team, customers, the wider organisation, etc.);  
- Follow up and evaluate progress (KPI based) and steer and adjust, when required;  
- Compose and provide tailored advice and underpin it with relevant and context-specific arguments in response to internal/external queries in the field of project management;  
- Take the lead in negotiations at national, regional and/or EU-wide levels;  
- Build and maintain a large professional network of both relevant internal and external stakeholders;  
- Develop excellent communication skills and apply those to emphasise the importance of putting into place effective project management practices for a Tax organisation. |

| This proficiency level builds further on learning topics and learning outcomes already established up to PL 2. | The person has built **significant experience** of more advanced topics in the area of project management and is able to:  
- Skilfully utilise different project management methods and theories in day-to-day work;  
- Combine broad and in-depth knowledge of more advanced topics (built on career experience) in the field of project management;  
- Analyse and evaluate exceptions and special cases in the field of project management;  
- Effectively share his or her knowledge and experience (e.g. with more junior profiles and other professionals);  
- Design, implement and manage multiple ongoing projects and direct the related resources, personnel and activities to successful completion. |
### 6. Communication Management

<table>
<thead>
<tr>
<th>Competency</th>
<th>Scope</th>
<th>Learning topics</th>
<th>Proficiency levels</th>
<th>Learning outcomes</th>
</tr>
</thead>
</table>
| Communication Management | Communication Management refers to the use of appropriate channels and techniques to develop communication strategy and plans (both internal and external) in line with the strategic objectives of the Tax Administration. It refers to the implementation, follow up and evaluation of communication plans and activities to ensure successful stakeholder engagement. | a. The concept of communication management  
b. Communication management at the level of the individual  
c. Developing a communication strategy and plan | 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 main concepts of communication management (e.g. type of stakeholder, communication channels, etc.);  
- The key elements of the communication management process (e.g. develop a communication strategy, develop a communication plan, etc.);  
- The impact and importance of effective communication management on their own work and the wider Tax Administration. |
|          |       |                 | 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 communication management independently. This implies that the person can apply good working knowledge in their daily activities/operations and is able to:  
  a. The concept of communication management  
  - Apply the key elements of the communication management process (e.g. develop a communication strategy, develop a communication plan, etc.);  
  - Demonstrate and apply knowledge of the main concepts and aspects of stakeholder engagement (e.g. type of stakeholder, communication channels, etc.);  
  - Identify the general principles related to communication management in the Tax Administration (e.g. process and timing, preferred channels, etc.);  
  - Demonstrate and apply knowledge of the prerequisites for a successful communication strategy (e.g. audience-specific, value, trust, outcomes, budget, etc.);  
  - Understand and utilise the key role and channels of communication in a modern Tax Administration.  
  b. Communication management at the level of the individual  
  - Demonstrate good working knowledge of the roles and techniques of day-to-day communications in a modern Tax organisation;  
  - Engage all required stakeholders in the communication process (by involving, empowering, acting together, etc.);  
  - Deliver appropriate audience-specific communication messages according to selected styles, techniques and channels;  
  - Remain empathetic towards the situation and business needs of the communication partner(s) whilst reinforcing own message;  
  - Actively listen and create a climate in which diverging points of view can be rationally discussed until a consensus is agreed upon;  
  - Demonstrate and ensure that team communications are focused, accurate and clear.  
  c. Developing a communication strategy and plan within a Tax Administration  
  - Develop skills with regard to setting up communication plans that are linked to the business strategy and timeline;  
  - Operate standard situations in the field of communication strategy and plan development in an independent manner;  
  - Assess situations and use appropriate communication techniques and innovative communication channels (e.g. blog, intranet, video, social media, etc.).  
  d. Implementing a communication strategy and plan  
  - Act in line with the Tax Administration’s internal and external communication strategies and follow strategic communication plans; |
| PL 3 - Experienced | The person has built **significant experience** of more advanced topics in the area of communication management and is able to:
- Skilfully utilise different communication management methods and theories in day-to-day work;
- Combine broad and in-depth knowledge of more advanced topics (built on career experience) in the field of communication management (e.g. developing and implementing an organisation-wide communication strategy and plan);
- Analyse and evaluate exceptions and special cases in the field of communication management (e.g. organisation-wide communication campaigns);
- Effectively share his or her knowledge and experience (e.g. with more junior profiles and other professionals).

This proficiency level builds further on learning topics and learning outcomes already established up to PL 2.

| PL 4 - Expert | The person has **extensive expert knowledge and skills** in the area of communication management and is able to:
- Drive a culture of compliance and transparency through strategic communication management within the Administration;
- Decide the approach to develop strategic communication plans in line with organisational strategic objectives;
- Develop structured communication strategies within the Tax Administration (align with business strategy, timeline, budget allocation, etc.);
- Utilise measurements and follow-ups on the implementation of communication strategies and plans by organising feedback sessions, status meetings, etc.
- Think systemically and link communications management to the bigger picture (e.g. impact on the individual, team, customers, the wider organisation, etc.);
- Monitor and measure the effectiveness of communication strategies and plans (measurement of success such as meeting, feedback, engagement);
- Compose and provide tailored advice and underpin it with relevant and context-specific arguments in response to internal/external queries in the field of communication management;
- Manage and model best communication management practices within the organisation by using compelling arguments and providing examples;
- Take the lead in communication initiatives at national, regional and/or EU-wide levels;
- Build and maintain a large professional network of both relevant internal and external stakeholders;
- Develop excellent communication skills and apply those to emphasise the importance of putting into place effective communications practices for a Tax organisation;
- Leverage the external media for mass communications (e.g. press conferences, press releases, etc.);
- Educate and inform both government and the public using the appropriate techniques.

This proficiency level builds further on learning topics and learning outcomes already established up to PL 3.
# 7. Change Management

<table>
<thead>
<tr>
<th>Competency</th>
<th>Scope</th>
<th>Learning topics</th>
<th>Proficiency levels</th>
<th>Learning outcomes</th>
</tr>
</thead>
<tbody>
<tr>
<td>Change Management</td>
<td>Change management is the process, tools and techniques to manage the people side of change to achieve the required business outcome. It refers to the ability to incorporate the organisational tools that can be utilised to help individuals make successful personal transitions resulting in the adoption and realisation of change.</td>
<td>a. General change management concepts&lt;br&gt;b. Change management as a process&lt;br&gt;c. Developing open-to-change mindsets and behaviour</td>
<td>PL 1 - Awareness</td>
<td>The person demonstrates <strong>general awareness</strong> and basic knowledge of concepts, principles and processes in the following areas:&lt;br&gt;- The concept and the different aspects of change management (e.g. communication, training, stakeholder management, etc.);&lt;br&gt;- The different phases of a change management process (e.g. impact assessment, building readiness, etc.);&lt;br&gt;- The impact and relevance of effective change management to his or her own work and to the wider organisation.</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>PL 2 - Trained</td>
<td>This proficiency level builds further on learning topics and learning outcomes already established up to PL 1. The person has received <strong>formal and/or informal training</strong> on the learning topics presented below and can handle standard situations and related tasks in the field of change management <strong>independently</strong>. This implies that the person can apply <strong>good working knowledge</strong> in their daily activities/operations and is able to:&lt;br&gt;a. <strong>General change management concepts</strong>&lt;br&gt;- Demonstrate and apply good working knowledge of the concept and aspects of change management (e.g. plan, communication, training, stakeholder management, manage resistance, celebrate success, etc.);&lt;br&gt;- Describe and apply the approaches to manage change in his or her organisation, department and/or team;&lt;br&gt;- Identify the key drivers and resistance factors of change (e.g. threat of comfort, fear of unknown, reallocation of resources, misunderstanding the process, etc.).&lt;br&gt;b. <strong>Change management as a process</strong>&lt;br&gt;- Understand the importance of a structured way of managing change;&lt;br&gt;- Define and apply the different phases of the change management process (e.g. impact assessment, building readiness, etc.);&lt;br&gt;- Demonstrate knowledge of the key drivers of change and proactively anticipate and prepare for it;&lt;br&gt;- Understand the processes of change, determine the necessary interventions and monitor their implementation (roll-out and implementation, timeline, etc.).&lt;br&gt;c. <strong>Developing open-to-change mindsets and behaviour</strong>&lt;br&gt;- Recognise and support the need for change when appropriate and define the goals and results to be achieved through it;&lt;br&gt;- Demonstrate a digital mindset and openness to utilise technology in the change management process;&lt;br&gt;- Support the process of change through a communication strategy that considers the development objectives and the expected results;&lt;br&gt;- Collect feedback throughout change implementation and evaluate development results;&lt;br&gt;- Empathise with those experiencing change and assist them in developing new knowledge, skills and required behaviour;&lt;br&gt;- Overcome resistance to change and maintain focus even in adverse or ambiguous situations (expect resistance, identify the root causes of resistance, engage the &quot;right&quot; resistance managers).</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>PL 3 - Experienced</td>
<td>The person has built <strong>significant experience</strong> of more advanced topics in the area of change management and is able to:&lt;br&gt;- Skillfully utilise different conflict management methods and theories in day-to-day work;&lt;br&gt;- Identify and support key persons within the organisation (leaders) capable of facilitating and delivering change;&lt;br&gt;- Combine broad and in-depth knowledge of more advanced topics (built on career experience) in the field of change management (e.g. change as a result of budgetary constraints);&lt;br&gt;- Analyse and evaluate exceptions and special cases in the field of change management;&lt;br&gt;- Effectively share his or her knowledge and experience (e.g. with more junior profiles and other professionals).</td>
</tr>
<tr>
<td>PL 4 - Expert</td>
<td>The person has <strong>extensive expert knowledge and skills</strong> in the area of change management and is able to:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>---------------</td>
<td>---------------------------------------------------------------------------------------------------</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>This proficiency level builds further on learning topics and learning outcomes already established up to PL 3.</td>
<td>- Drive a culture of endorsing change within the Administration;</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>- Model working towards organisational strategic objectives under a change management approach;</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>- Think systemically and link change management processes to the bigger picture (e.g. impact on the individual, team, customers, the wider organisation, etc.);</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>- Strategically analyse the key components of the change process and devise a change management strategy for the organisation;</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>- Compose and provide tailored advice and underpin it with relevant and context-specific arguments in response to internal/external queries in the field of change management;</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>- Manage and support best change management practices within the organisation by using compelling arguments and providing examples;</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>- Take the lead in change management initiatives at national, regional and/or EU-wide levels;</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>- Build and maintain a large professional network of both relevant internal and external stakeholders;</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>- Develop excellent communication skills and apply those to emphasise the importance of putting into place effective change management practices for a Tax organisation.</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
## 8. Managerial Courage

<table>
<thead>
<tr>
<th>Competency</th>
<th>Scope</th>
<th>Learning topics</th>
<th>Proficiency levels</th>
<th>Learning outcomes</th>
</tr>
</thead>
</table>
| Managerial Courage   | Managerial courage refers to the ability to be open and direct with others without being intimidated by people or circumstances and assume responsibility for own actions within the team/department. It refers to making educated and informed decisions based on potentially incomplete information and dealing hands-on with problems and issues. | a. Decision-making  
b. Coaching  
c. Developing managerial courage mindsets and behaviour | PL 1 - Awareness    | The person demonstrates **general awareness** and basic knowledge of concepts, principles and processes in the following areas:  
- How to take decisions in difficult situations (e.g. based upon incomplete information, no guidelines, etc.);  
- How to empower team members to take decisions in specific situations (e.g. no guidelines, win-lose situations);  
- The impact and importance of having managerial courage in his or her work and to the wider organisation (e.g. understands that a non-decision is an impactful decision as well). |
|                      |                                                                       |                                                                                 | 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 managerial courage independently. This implies that the person can apply **good working knowledge** in their daily activities/operations and is able to:  
  a. **Decision-making**  
    - Determine what the most relevant decision drivers are, based on the type of decision at hand and its wider context;  
    - Effectively analyse the situation, to make decisions in difficult situations (e.g. based on incomplete information, no guidelines, etc.) and assume responsibility for these decisions;  
    - Communicate decisions in an appropriate way (e.g. using clear language, style adapted to audience, etc.);  
    - Use proper arguments to justify the idea or decision, considering risks and opportunities;  
    - Understand and explain the implications of procrastination and non-decision.  
  b. **Coaching**  
    - Coach and empower team members to make decisions in specific situations (e.g. no/limited guidelines, win-lose situations).  
  c. **Developing managerial courage mindsets and behaviour**  
    - Demonstrate ownership and accountability for actions within own team/department as well as confidence in own judgment or ability;  
    - Tactfully dispense direct and actionable feedback;  
    - Make decisions in risky or uncertain situations;  
    - Work outside comfort zones;  
    - Steer and advise team members when no clear guidelines or policies are in place;  
    - Recognise and support the need for change when appropriate and define the goals and results to be achieved through it;  
    - Allow for exceptions when the situation asks for it and take responsibility for them;  
    - Swiftly act (positive or negative) if situation merits it;  
    - Run calculated risks and stay the course;  
    - Be open to constructive criticism and work on issues he or she views as important. |
|                      |                                                                       |                                                                                 | PL 3 - Experienced  | The person has built **significant experience** of more advanced topics in the area of managerial courage and is able to:  
- Skillfully demonstrate effective decision-making behaviour in day-to-day work;  
- Combine broad and in-depth knowledge of more advanced topics (built on career experience) in the field of managerial courage (e.g. empowerment);  
- Analyse and evaluate exceptions and special cases in the field of managerial courage (e.g. complex decision-making, decisions that contradict the conventional ethics, etc.). |
PL 4 - Expert
This proficiency level builds further on learning topics and learning outcomes already established up to PL 3.

| - Effectively share his or her knowledge and experience (e.g. with more junior profiles and other professionals). |
| - The person has **extensive expert knowledge and skills** in the area of managerial courage and is able to: |
| - Drive a culture of ownership and accountability within the Administration; |
| - Model working towards organisational strategic objectives under approaches that endorse change and informed decision-making; |
| - Think systemically and link methods and decision drivers 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 managerial courage; |
| - Manage and support best decision-making processes within the organisation by using compelling arguments and providing examples; |
| - Take the lead 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; |
| - Develop excellent communication skills and apply those to emphasise the importance of putting into place effective change management practices for a Tax organisation. |
## 9. Emerging Tax Trends

<table>
<thead>
<tr>
<th>Competency</th>
<th>Scope</th>
<th>Learning topics</th>
<th>Proficiency levels</th>
<th>Learning outcomes</th>
</tr>
</thead>
</table>
| Emerging Tax Trends | The emerging tax trends competency is the ability to follow up tax trends and new developments and match them to the national and EU context in their Administration. It refers to the ability to demonstrate a continuous learning mindset and link recent development to long-term improvement. | a. Emerging tax trends  
b. Aligning the organisation/department with emerging tax trends | PL 1 - Awareness  

**The person demonstrates general awareness and basic knowledge of concepts, principles and processes in the following areas:**  
- The latest trends and developments within Taxation at national, European and international levels (e.g. digitalisation, blockchain solutions, Big Data, and advanced analytics, etc.);  
- The key challenges for Tax Administrations and Tax professionals (e.g. ensuring safety and security, facilitation of trade, digitalisation, ensuring smooth supply chains, etc.);  
- The impact of the recent developments and key challenges on the way Tax professionals operate.  

**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 emerging tax trends independently. This implies that the person can apply **good working knowledge** in their daily activities/operations and is able to:  

**a. Emerging tax trends**  
- Demonstrate good working knowledge of the recent developments within taxation at national, European and international levels;  
- Distinguish and update the key challenges for Tax Administrations and professionals (e.g. ensuring compliance, e-commerce, customer focus, etc.) in the short and long term;  
- Understand emerging tax trends, and how they relate to new developments within Tax Administrations worldwide.  

**b. Aligning the organisation/department with emerging tax trends**  
- Recognise, respond and adapt to the impact of recent developments and key challenges;  
- Proactively align tax processes and procedures within his/her department with the latest tax developments and trends;  
- Follow-up on new developments by communicating with the appropriate stakeholders;  
- Conduct research on emerging trends following structured methodology and monitor the evolution of tax in the short and long term;  
- Demonstrate a continuous learning mindset;  
- Link recent developments to long-term improvement.  

**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** of more advanced topics in the area of emerging tax trends and is able to:  
- Skilfully utilise understanding of emerging tax trends in day-to-day work;  
- Combine broad and in-depth knowledge of more advanced topics (built on career experience) in the field of tax trends;  
- Analyse and evaluate exceptions and special cases in the field of tax trends;  
- Effectively share his or her 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 already established up to PL 3.  

**The person has extensive expert knowledge and skills** in the area of emerging tax trends and is able to:  
- Drive a culture of continuous learning within the Administration;  
- Model working towards organisational strategic objectives under an investigative approach;  
- Think systematically and link emerging tax trends 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 emerging tax trends;  
- Manage and support best future-focused initiatives within the organisation by using compelling arguments and providing examples;
<p>| | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
</table>
|   | - Take the lead in tax modernisation initiatives at national, regional and/or EU-wide levels;  
|   | - Build and maintain a large professional network of both relevant internal and external stakeholders;  
|   | - Develop excellent communication skills and apply those to emphasise the importance of keeping up to date with latest developments in the area of tax.  |
## 10. Strategy Design

<table>
<thead>
<tr>
<th>Competency</th>
<th>Scope</th>
<th>Learning topics</th>
<th>Proficiency levels</th>
<th>Learning outcomes</th>
</tr>
</thead>
</table>
| Strategy Design  | Strategy design refers to the development and pursuit of strategic initiatives in line with the policy requirements, emerging sector-specific trends and key strategic objectives of the Tax Administration. It refers to the ability to transform strategy into operational action and engage with key stakeholders to assist with the implementation of strategies within the department. | a. The tax strategy development process  
b. Tax strategy implementation                                                                   | PL 1 - Awareness   | The person demonstrates **general awareness** and basic knowledge of concepts, principles and processes in the following areas:  
The key steps, actors and requirements in tax policy development process at a national, EU and international level (e.g. Ministry of Finance, Administration leadership, European Parliament, Council of the European Union, etc.);  
The different types of tax policy (e.g. regulations, directives, recommendations, non-binding agreements, binding agreements, etc.);  
The impact and importance of effective and efficient strategy design in his or her work and the wider organisation.                                                                                                                                 |
|                  |                                                                       |                                                                                                      | 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 strategy design **independently**. This implies that the person can apply **good working knowledge** in their daily activities/operations and is able to:  
a. **The Tax strategy development process**  
- Demonstrate good working knowledge of the key steps, actors and requirements in tax policy development process at a national, EU and international level (e.g. Ministry of Finance, Administration leadership, European Parliament, Council of the European Union, etc.);  
- Recognise and follow the different types of tax policy (regulations, directives, recommendations, non-binding agreements, binding agreements, etc.);  
- Demonstrate good working knowledge of the recent developments within taxation at national, European and international levels;  
- Distinguish and update the key challenges for Tax Administrations and professionals (e.g. ensuring compliance, e-commerce, customer focus, etc.) in the short and long term;  
- Identify key administrative objectives and translate them into effective business strategies and tactical plans;  
- Handle standard situations in the field of strategy design in an independent manner;  
- Engage with key stakeholders to influence and assist with the development of strategies within his/her department.  
b. **Tax strategy implementation**  
- Identify and implement the appropriate procedures for tax policy development (e.g. co-decision procedure, ordinary legislative procedure, etc.);  
- Build skills to ensure a good collaboration with key stakeholders in implementing and aligning tax strategies and policies;  
- Utilise different ways of communicating objectives, strategy and plans of action to relevant audiences.                                                                                                                          |
|                  |                                                                       |                                                                                                      | 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** of more advanced topics in the area of strategy design and is able to:  
- Skillfully utilise different strategy design methods and theories in day-to-day work;  
- Combine broad and in-depth knowledge of more advanced topics (built on career experience) in the field of strategy design;  
- Analyse and evaluate exceptions and special cases in the field of strategy design;  
- Effectively share his or her knowledge and experience (e.g. with more junior profiles and other professionals).                                                                                                                      |
<table>
<thead>
<tr>
<th>PL 4 - Expert</th>
<th>The person has <strong>extensive expert knowledge and skills</strong> in the area of strategy design and is able to:</th>
</tr>
</thead>
<tbody>
<tr>
<td>This proficiency level builds further on learning topics and learning outcomes already established up to PL 3.</td>
<td>- Contribute to the development of strategies within government and at EU level;</td>
</tr>
<tr>
<td></td>
<td>- Transform strategy into operational policy;</td>
</tr>
<tr>
<td></td>
<td>- Drive a culture of compliance within the Administration;</td>
</tr>
<tr>
<td></td>
<td>- Model working towards organisational strategic objectives through strategy and tactical plans design;</td>
</tr>
<tr>
<td></td>
<td>- Think systemically and link principles, approaches, requirements and activities of effective strategy design to the bigger picture (e.g. impact on the individual, team, customers, the wider organisation, etc.);</td>
</tr>
<tr>
<td></td>
<td>- Compose and provide tailored advice and underpin it with relevant and context-specific arguments in response to internal/external queries in the field of designing effective strategies for the Tax Administration;</td>
</tr>
<tr>
<td></td>
<td>- Manage and support tactical plans within the organisation by using compelling arguments and providing examples;</td>
</tr>
<tr>
<td></td>
<td>- Take the lead in tax strategy design initiatives at national, regional and/or EU-wide levels;</td>
</tr>
<tr>
<td></td>
<td>- Build and maintain a large professional network of both relevant internal and external stakeholders;</td>
</tr>
<tr>
<td></td>
<td>- Develop excellent communication skills and apply those to emphasise the importance of effective strategic development in the area of tax.</td>
</tr>
</tbody>
</table>
### 11. Political Awareness

<table>
<thead>
<tr>
<th>Competency</th>
<th>Scope</th>
<th>Learning topics</th>
<th>Learning levels</th>
<th>Learning outcomes</th>
</tr>
</thead>
</table>
| **Political Awareness** | **Political awareness is the ability to understand the importance of national and international socioeconomic parameters and politics, and their influence on the decision-making process. It refers to the ability to identify the major economic, social and political players and demonstrate political knowledge in communications and cooperation during daily work.** | **a. Politics and tax**  | **PL 1 - Awareness** | **The person demonstrates general awareness and basic knowledge of concepts, principles and processes in the following areas:**  
- The concept of political awareness;  
- The impact of national and international politics on the decision-making process for tax;  
- The major political players (Organisation for Economic Co-operation and Development (OECD), the World Bank, International Monetary Fund, World Customs Organization (WCO), trade organisations, European Parliament, etc.) in the tax environment;  
- The relevance of having good political awareness skills to his or her work and to the wider organisation. |
|                 |                                                                      | **b. Economic policies and politics**       | **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 political awareness independently. This implies that the person can apply good working knowledge in their daily activities/operations and is able to:**  
  a. **Politics and tax**  
  - Demonstrate good working knowledge of the concept of socioeconomic and political awareness and what it means for tax;  
  - Develop skills to demonstrate socioeconomic and political awareness during their day-to-day activities (e.g. do's and don'ts);  
  - Have an interest in international politics;  
  - Demonstrate political knowledge in communications and collaborations with both internal and external stakeholders (e.g. other departments, agencies, national and international Administrations, the EU, etc.);  
  - Recognise the dimensions of political sensitivity.  
  b. **Economic policies and politics**  
  - Translate and apply national, EU and international economic and social policies, regulations and directions;  
  - Understand the impact of national and international politics, economic and social policies (e.g. environmental issues) on the decision-making process for tax and act upon it.  
  c. **Political stakeholders**  
  - Identify the major political players and communicate with them in an appropriate way;  
  - Effectively cooperate and negotiate with own and foreign governments and understand stakeholder needs and aspirations. |
|                 |                                                                      | **c. Political stakeholders**     |                        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| 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 of more advanced topics in the area of political awareness and is able to:**  
- Skillfully incorporate political awareness in day-to-day work;  
- Combine broad and in-depth knowledge of more advanced topics (built on career experience) in the field of political awareness;  
- Analyse and evaluate exceptions and special cases in the field of political awareness;  
- Effectively share his or her knowledge and experience (e.g. with more junior profiles and other professionals). |
| PL 4 - Expert   |                                                                      |                                               |                        | **The person has extensive expert knowledge and skills in the area of political awareness and is able to:**  
- Drive cooperation and negotiation initiatives with own and foreign governments;
This proficiency level builds further on learning topics and learning outcomes already established up to PL 3.

- Drive a culture of being politically informed within the Administration;
- Model working towards organisational strategic objectives through a politically aware standpoint;
- Think systemically and link awareness of how politics influence decision-making 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 political awareness for the Tax Administration;
- Manage political awareness raising initiatives within the organisation by using compelling arguments and providing examples;
- Take the lead in tax political awareness initiatives at national, regional and/or EU-wide levels;
- Build and maintain a large professional network of both relevant internal and external stakeholders;
- Develop excellent communication skills and apply those to emphasise the importance of remaining aware of socioeconomic and political parameters that influence tax.
## 12. Mentoring/Coaching

<table>
<thead>
<tr>
<th>Competency</th>
<th>Scope</th>
<th>Learning topics</th>
<th>Proficiency levels</th>
<th>Learning outcomes</th>
</tr>
</thead>
</table>
| Mentoring/Coaching | Mentoring/coaching describes the ability to facilitate the exploration of needs, motivations, behaviour and skills of others, and assist individuals in making changes and/or improving performance. It refers to the ability to support individuals in setting appropriate goals, developing action plans, assessing progress and achieving desired results. It involves the encouragement to operate under a continuous improvement mindset. | a. Mentoring and coaching principles and models  
b. Developing mentoring/coaching mindsets and behaviour | PL 1 - Awareness | The person demonstrates **general awareness** and basic knowledge of concepts, principles and processes in the following areas:  
- The main concepts in the area of coaching and mentoring (e.g. active and empathic listening, providing constructive feedback, boosting self-awareness, organising and conducting coaching meetings, etc.);  
- The main tools and processes to effectively perform in the role of a coach or mentor;  
- The impact of coaching and mentoring on an organisation.  
This proficiency level builds further on learning topics and learning outcomes already established up to PL 1. |
|            |       |                                                                                 | 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 mentoring/coaching independently. This implies that the person can apply **good working knowledge** in their daily activities/operations and is able to:  
  a. Mentoring and coaching principles and models  
  - Use and apply principles and methodologies of effective coaching/mentoring (e.g. modelling behaviour, active and empathic listening, providing constructive feedback, seeking team’s feedback, boosting self-awareness, organising and conducting coaching meetings, etc.);  
  - Understand the impact and the importance of coaching and mentoring in a Tax Administration;  
  - Understand and apply principles of coaching models and styles (e.g. FUEL (frame, understand, explore, lay out), GROW (goal, reality, obstacles, options, way forward), OSKAR (outcome, situation, choices & consequences, actions, review), NLP (Neuro-Linguistic Programming), solutions-focused, etc.);  
  - Understand the importance of providing coaching and mentoring within a team;  
  - Understand that the coaching/mentoring relationship should be based on agreed boundaries and ground rules that address the power differentials between the mentor/coach and mentee/coachee.  
  b. Developing mentoring/coaching mindsets and behaviours  
  - Utilise appropriate coaching models and tools to develop teams;  
  - Foster a culture of continuous improvement through supporting the learning and development of others;  
  - Model presence by remaining approachable and available;  
  - Communicate through active listening, focus fully and show active verbal and non-verbal signs of listening;  
  - Support performance improvement by sharing experience, methodologies and approaches to work;  
  - Generate creative, purposeful action towards goals and desires and give directions with reasons or rationale;  
  - Provide advice, guidance and feedback by sharing own experience and expertise as appropriate;  
  - Recognise others’ strengths and build on them;  
  - Identify resources that will help mentees with personal development and growth (e.g. recommending books, workshops, or other learning tools);  
  - Express positive expectations of others, even in “difficult” cases;  
  - Give constructive feedback in behavioural rather than personal terms, devise and follow up on professional development strategies for others;  
  - Engage in self-reflection, acknowledge self-limitations and necessary improvements. |
### 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** of more advanced topics in the area of mentoring/coaching and is able to:
- Skillfully utilise different mentoring/coaching methods and theories in day-to-day work;
- Combine broad and in-depth knowledge (built on career experience) of more advanced topics in the field of coaching and mentoring (e.g. mentoring roles in complex and multicultural teams);
- Analyse and evaluate exceptions and special cases in the field of coaching and mentoring;
- Effectively share his or her 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 already established up to PL 3.

The person has **extensive expert knowledge and skills** in the area of mentoring/coaching and is able to:
- Drive a culture of continuous improvement within the Administration;
- Model working towards organisational strategic objectives under a people-centric approach;
- Think systemically and link mentoring/coaching 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 mentoring/coaching;
- Manage and model best people management practices within the organisation by using compelling arguments and providing examples;
- Take the lead in performance enhancement initiatives at national, regional and/or EU-wide levels;
- Build and maintain a large professional network of both relevant internal and external stakeholders;
- Develop excellent communication skills and apply those to emphasise the importance of putting into place mentoring/coaching schemes as a way to improve performance within the Tax Administration.
### 13. Process Management

<table>
<thead>
<tr>
<th>Competency</th>
<th>Scope</th>
<th>Learning topics</th>
<th>Proficiency levels</th>
<th>Learning outcomes</th>
</tr>
</thead>
</table>
| Process Management | Process management refers to the ability to align organisational processes to strategic goals, by designing and implementing process architecture and establishing process measurement systems. It also refers to IT systems automation initiatives. | a. Managing Tax Administration processes  
b. Improving efficiency and effectiveness of processes | **PL 1 - Awareness** | The person demonstrates **general awareness** and basic knowledge of concepts, principles and processes in the following areas:  
- The concept of process management (e.g. what does process management mean within the context of tax, etc.);  
- How the tax processes in his or her organisation or department are structured and linked;  
- The impact of changes in specific tax processes and how this affects other departments and stakeholders;  
- The impact and importance of having good process management skills in his or her work and to the wider organisation;  
- The concept of strategic IT management and what it means for tax professionals; |
|                  |       |                 | **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 process management independently. This implies that the person can apply **good working knowledge** in their daily activities/operations and is able to:  
  a. **Managing Tax Administration processes**  
  - Demonstrate and apply knowledge of the structure of tax processes in his/her organisation or department and how they are linked;  
  - Define the impact of changes in tax processes for other departments and stakeholders and communicate it in an appropriate way to the impacted parties;  
  - Model complex activities and tasks in processes and map their contexts;  
  - Identify the concept of strategic IT management and what it means for tax professionals;  
  - Modify and re-model an existing process changed expectations and circumstances;  
  - Demonstrate good working knowledge of the tax IT landscape and how the different systems and processes are interlinked.  
  b. **Improving efficiency and effectiveness of processes**  
  - Recognise and apply the methods and approaches to improve the efficiency and effectiveness of tax processes (e.g. Lean Six Sigma, etc.);  
  - Arrive at and follow IT implementation methodologies (e.g. new systems, improvements, etc.) aligned with business and IT strategy;  
  - Define and execute implementation plans to improve the tax processes;  
  - Handle standard situations in the field of executing and following up the implementation of changes in tax processes in an independent manner;  
  - Suggest and make process improvements both to individual IT systems and to a network of IT;  
  - Elevate what works well with meaningful improvements. |
|                  |       |                 | **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** of more advanced topics in the area of process management and is able to:  
  - Skillfully utilise different process management methods and theories in day-to-day work;  
  - Explain and follow the different focus areas of strategic IT management (e.g. software and process design, testing procedures, implementation into a wider IT landscape, planning & staffing, etc.);  
  - Combine broad and in-depth knowledge of more advanced topics (built on career experience) in the field of process management (e.g. implementation of changes in tax processes, IT strategy design and implementation);  
  - Analyse and evaluate exceptions and special cases in the field of process management (e.g. business process remodelling for improved performance) and strategic IT management (e.g. new IT systems); |
<table>
<thead>
<tr>
<th>PL 4 - Expert</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>This proficiency level builds further on learning topics and learning outcomes already established up to PL 3.</strong></td>
</tr>
<tr>
<td><strong>The person has extensive expert knowledge and skills</strong> in the area of process management and is able to:</td>
</tr>
<tr>
<td>- Drive a culture of continuous process improvement within the Administration;</td>
</tr>
<tr>
<td>- Drive a clear vision of how IT can help achieve tax strategic objectives;</td>
</tr>
<tr>
<td>- Think systemically and link strategic process and IT management and implementation to the bigger picture (e.g. impact on the individual, team, customers, the wider organisation, etc.);</td>
</tr>
<tr>
<td>- Compose and provide tailored advice and underpin it with relevant and context-specific arguments in response to internal/external queries on the approaches to efficiently manage tax processes and IT systems;</td>
</tr>
<tr>
<td>- Support process management plans within the organisation by using compelling arguments and providing examples;</td>
</tr>
<tr>
<td>- Link process and IT management to the bigger picture (e.g. impact on the individual, team, customers, the wider organisation, etc.);</td>
</tr>
<tr>
<td>- Compose and provide tailored advice and underpin it with relevant and context-specific arguments in response to internal/external queries in the field of process management;</td>
</tr>
<tr>
<td>- Take the lead in process and IT management initiatives at national, regional and/or EU-wide levels;</td>
</tr>
<tr>
<td>- Build and maintain a large professional network of both relevant internal and external stakeholders;</td>
</tr>
<tr>
<td>- Develop excellent communication skills and apply those to emphasise the importance of putting into place and implementing process and IT enhancement plans for a Tax organisation.</td>
</tr>
</tbody>
</table>
### 14. Visionary Leadership

<table>
<thead>
<tr>
<th>Competency</th>
<th>Scope</th>
<th>Learning topics</th>
<th>Proficiency levels</th>
<th>Learning outcomes</th>
</tr>
</thead>
</table>
| Visionary Leadership| Visionary leadership refers to building a shared commitment to and vigorous pursuit of excellence in employee performance. It involves inspiring engagement and creating strong and united teams. It refers to the ability to craft and communicate a compelling vision, think forward, communicate a collective sense of purpose and inspire confidence. | **a.** The concept of visionary leadership  
**b.** Defining a business vision and strategy for tax  
**c.** Implementing and communicating tax business vision and strategy | **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:  
- What the concept of visionary leadership is and what the key characteristics of visionary leaders are (e.g. charismatic with interest in others, open-minded, collaborative, inspirational, etc.);  
- The impact and importance of visionary leadership to motivate and inspire others;  
- The approaches and methods to define and implement a clear business vision using strategy leadership. |
|                     |                                                                       |                                                                                  | **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 visionary leadership independently. This implies that the person can apply **good working knowledge** in their daily activities/operations and is able to:  
  
  **a.** **The concept of visionary leadership**  
  - Demonstrate and apply knowledge of the different dimensions of visionary leadership (core values, clear vision, empowering relationships, innovative action);  
  - Define the different types of leaders (e.g. charismatic, people-oriented, participative, etc.);  
  - Recognise the key characteristics of visionary leaders;  
  - Demonstrate the ability to give constructive feedback and critically seek team’s feedback;  
  - Recognise own leadership characteristics, advantages/disadvantages and areas of improvement of own leadership style;  
  - Demonstrate authority and self-confidence, and assume responsibility for self and team;  
  - Engage in self-reflection, acknowledge self-limitations and necessary improvements;  
  - Understand and explain the importance of having visionary leaders in a Tax organisation.  
  
  **b.** **Defining a business vision and strategy for tax**  
  - Convey and clarify his/her values and vision and align them to those of the organisation;  
  - Identify the link between a business vision and strategy;  
  - Apply the characteristics of a well-defined business vision and strategy (e.g. clarity, specific, future-focused, etc.);  
  - Have knowledge of the appropriate approach and method to define strategy and vision (e.g. a phased approach from vision to action);  
  - Handle standard situations in the field of defining a business vision and strategy in an independent manner.  
  
  **c.** **Implementing and communicating tax business vision and strategy**  
  - Decide and follow appropriate approaches and methods to implement business vision and strategy;  
  - Implement effective leadership strategies to increase team productivity and effectiveness;  
  - Develop implementation and communication plans to translate business vision and strategy into specific goals, plans, tasks and processes in the organisation;  
  - Manifest organisational and personal vision by translating it into clear, specific, attainable and measurable goals, initiating actions and involving all employees;  
  - Delegate the translation of the business vision and strategy to more operational planning, monitor and follow up on progress (and to adjust when needed);  
  - Enable others to see the bigger picture and conceive and implement the steps towards the desired future goals. | **PL 3 - Experienced**  
The person has built **significant experience** of more advanced topics in the area of visionary leadership and is able to: |
| This proficiency level builds further on learning topics and learning outcomes already established up to PL 2. | - Skilfully demonstrate leadership and inspiration in day-to-day work;  
- Combine broad and in-depth knowledge (built on career experience) of more advanced topics in the field of visionary leadership (e.g. vision workshops);  
- Analyse and evaluate exceptions and special cases in the field of visionary leadership;  
- Effectively share his or her 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 already established up to PL 3. | The person has extensive expert knowledge and skills in the area of visionary leadership and is able to:  
- Drive a culture of ownership and accountability within the Administration;  
- Model working towards organisational strategic objectives through demonstrating visionary leadership characteristics;  
- Manage, model and inspire others to go the extra mile by using compelling presence, arguments and providing examples;  
- Impact with his/her environment towards growth, evolution and progress;  
- Think systemically and link visionary leadership to the bigger picture (e.g. impact on the individual, team, customers, the wider organisation, etc.);  
- Develop business strategies to achieve governmental objectives;  
- Compose and provide tailored advice and underpin it with relevant and context-specific arguments in response to internal/external queries in the field of leading with a vision;  
- Take the lead in leadership initiatives at national, regional and/or EU-wide levels;  
- Build and maintain a large professional network of both relevant internal and external stakeholders;  
- Develop excellent communication skills and apply those to emphasise the importance of leading with vision within the Tax organisation. |
### 15. Strategic Agility

<table>
<thead>
<tr>
<th>Competency</th>
<th>Scope</th>
<th>Learning topics</th>
<th>Proficiency levels</th>
<th>Learning outcomes</th>
</tr>
</thead>
</table>
| **Strategic Agility** | Strategic agility describes the ability to anticipate future consequences and trends accurately, bring creative ideas to market and recognise strategic opportunities for change. It refers to the ability to create competitive and breakthrough strategies and make strategic decisions and plans accordingly to implement those decisions. | a. Knowledge of national, EU and global tax environment  
b. The concept of strategic agility  
c. Achieving strategic agility in a Tax organisation  
d. Defining and developing strategic goals, plans and operational road maps | **PL 1 - Awareness**  
|  |  |  | The person demonstrates general awareness and basic knowledge of concepts, principles and processes in the following areas:  
- The concept of strategic agility and what the key characteristics of an agile organisation are;  
- The national, EU and global business challenges for his/her organisation based on the changing environment (e.g. international competition);  
- The impact and importance of strategic agility to his or her own work. | |
|  |  |  | **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 strategic agility independently. This implies that the person can apply good working knowledge in their daily activities/operations and is able to:  
  a. **Knowledge of national, EU and global tax environment**  
    - Demonstrate and apply good working knowledge of the business challenges for his/her organisation with regard to the global, EU and national tax environment (e.g. international competition, e-commerce, talent shortage, reducing costs, etc.);  
    - Continually review market conditions and latest tax trends in a volatile and unpredictable global economy.  
  b. **The concept of strategic agility**  
    - Define and apply the key characteristics of an agile Tax organisation (e.g. open communication style, flexible organisation structure, etc.);  
    - Understand the importance of being an agile organisation.  
  c. **Achieving strategic agility in a Tax organisation**  
    - Define and apply the requirements for achieving strategic agility within a Tax Administration (e.g. new way of thinking, more collaborative organisation structure, etc.);  
    - Recognise and apply the appropriate approach and method to achieve strategic agility;  
    - Identify strategic opportunities for change;  
    - Support impactful learning and growth.  
  d. **Defining and developing strategic goals, plans and operational road maps**  
    - Analyse strategic goals (end-to-end visioning, planning, strategic objectives) founded upon EU and national objectives;  
    - Identify and apply the characteristics of well-defined strategic goals (e.g. measurable, specific, attainable, time-bound, etc.);  
    - Select the appropriate approaches and methods to define a strategy and strategic goals (e.g. SWOT, PEST analysis) and apply them in a tax environment;  
    - Support strategic decisions, plan accordingly and allocate appropriate resources to implement those decisions;  
    - Anticipate challenges and create strategies to meet them;  
    - Assess risk, its impact and create strategies to mitigate adverse outcomes;  
    - Handle standard situations in the field of defining strategic goals and developing operational plans and road maps in an independent manner;  
    - Translate the strategic goals into more specific implementation plans and road maps. |
| PL 3 - Experienced | The person has **significant experience** of more advanced topics in the area of strategic agility and is able to:  
- Skilfully demonstrate agile thinking in day-to-day work;  
- Combine broad and in-depth knowledge of more advanced topics (built on career experience) in the field of strategic agility (e.g. developing strategic goals and road maps);  
- Analyse and evaluate exceptions and special cases in the field of strategic agility;  
- Effectively share his or her knowledge and experience (e.g. with more junior profiles and other professionals). |

| PL 4 - Expert | The person has **extensive expert knowledge and skills** in the area of strategic agility and is able to:  
- Drive the organisation to create and sustain competitive advantages;  
- Foresee how different pieces of the organisation, operations, strategies and policies are interconnected and how one impacts the other;  
- Develop plans together with the key stakeholders and establishes networks to foster strategic relationships;  
- Define the organisational goals and strategic direction;  
- Drive an agile culture within the Administration;  
- Model working agile towards organisational strategic objectives;  
- Manage, model and inspire flexibility;  
- Impact his/her environment towards growth, evolution and progress;  
- Think systematically and link strategic agility 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 strategic agility;  
- Take the lead in strategic initiatives at national, regional and/or EU-wide levels;  
- Build and maintain a large professional network of both relevant internal and external stakeholders;  
- Develop excellent communication skills and apply those to emphasise the importance of being agile within the Tax organisation. |
### 16. Innovation

**Competency**

<table>
<thead>
<tr>
<th>Innovation</th>
</tr>
</thead>
</table>

**Scope**

Innovation refers to the willingness to take risks and try out different solutions. It involves questioning the status quo, generating and implementing creative solutions and innovative technologies to achieve business goals. It refers to the ability to combine organisational insights with an inventive approach towards resolving issues and expanding on opportunities.

**Learning topics**

| a. The concept and drivers of innovation |
| b. Designing tax innovation strategy |
| c. Implementing innovation in a tax organisation |
| d. Developing innovation mindsets and behaviour |

**Proficiency levels**

<table>
<thead>
<tr>
<th>PL 1 - Awareness</th>
</tr>
</thead>
</table>

- The person demonstrates **general awareness** and basic knowledge of concepts, principles and processes in the following areas:
  - The concept of innovation and what the key drivers of innovation are;
  - The appropriate approaches and methods to cultivate and encourage innovation in your organisation;
  - The impact and importance of innovation to his or her own work and the wider organisation.

**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 innovation independently. This implies that the person can apply **good working knowledge** in their daily activities/operations and is able to:

  a. **The concept and drivers of Innovation**
     - Understand and apply key innovation skills (e.g. effective brainstorming, thinking outside the box, continuous improvement approaches, testing and refining methods to achieve improved productivity, etc.);
     - Identify and apply the different innovation types (e.g. process innovation, service innovation, product innovation, etc.);
     - Demonstrate and apply good working knowledge of the possible drivers and obstacles of innovation (e.g. strategic advantage, management support, etc.);
     - Understand the importance of innovation for the organisation and the characteristics of a culture that fosters innovation.

  b. **Designing Tax innovation strategy**
     - Recognise and apply approaches and methods to design innovative strategies for the Tax Administration;
     - Understand and apply the characteristics of a good innovation strategy (e.g. focused areas, based on research, etc.).

  c. **Implementing innovation in a Tax organisation**
     - Demonstrate and apply good working knowledge of the approaches and methods to cultivate, encourage and implement innovation in the organisation (e.g. top-down and bottom-up innovation);
     - Recognise and apply the possible phases of an innovation process (e.g. idea, pre-project, project, launch);
     - Implement business solutions using the most globally applicable innovative technologies;
     - Align innovation strategy with the business goals;
     - Use modern management systems and IT tools (communication tools, project management tools, etc.);
     - Create new insights from a wide range of information, tools and techniques.

  d. **Developing innovation mindsets and behaviour**
     - Foster development and implementation of new ideas and encourage creative thinking;
     - Generate new and innovative solutions to business issues or problems by adjusting existing practices;
     - Seek knowledge of methods and techniques to stimulate innovation and be consistently receptive to new ideas and information;
<table>
<thead>
<tr>
<th>PL 3 - Experienced</th>
<th>PL 4 - Expert</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>This proficiency level builds further on learning topics and learning outcomes already established up to PL 2.</strong></td>
<td><strong>This proficiency level builds further on learning topics and learning outcomes already established up to PL 3.</strong></td>
</tr>
</tbody>
</table>
| - Consistently demonstrate foresight, and proactively seeks opportunities to expand knowledge of innovative solutions and ideas;  
- Seek value and development opportunities rather than constraints and barriers in new suggestions;  
- Effectively manage productive change and take initiative towards it. | - The person has **significant experience** of more advanced topics in the area of innovation and is able to:  
- Skillfully utilise innovative methods and theories in day-to-day work;  
- Combine broad and in-depth knowledge of more advanced topics (built on career experience) in the field of innovation (e.g. facilitate innovation programmes and workshops);  
- Analyse and evaluate exceptions and special cases in the field of innovation;  
- Effectively share his or her knowledge and experience (e.g. with more junior profiles and other professionals).  
- The person has **extensive expert knowledge and skills** in the area of innovation and is able to:  
- Drive a culture of innovation within the Administration;  
- Model working innovatively towards organisational strategic objectives;  
- Manage, model and inspire creative thinking;  
- Impact his/her environment towards being receptive to change and new ideas;  
- Think systemically and link innovation 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 innovation;  
- Take the lead in innovation initiatives at national, regional and/or EU-wide levels;  
- Build and maintain a large professional network of both relevant internal and external stakeholders;  
- Develop excellent communication skills and apply those to emphasise the importance of fostering innovation and creativity within the Tax organisation. |
## 17. Entrepreneurship

<table>
<thead>
<tr>
<th>Competency</th>
<th>Scope</th>
<th>Learning topics</th>
<th>Proficiency levels</th>
<th>Learning outcomes</th>
</tr>
</thead>
</table>
| Entrepreneurship | Describes the ability to identify business opportunities and deploy the necessary resources required for their exploitation. Moreover, it refers to taking ownership, improving performance and continuously searching for ways to develop effective and efficient operations. It involves being proactive by taking on initiative and calculated risks. | a. The concept of entrepreneurship | **PL 1 - Awareness** | The person demonstrates general awareness and basic knowledge of concepts, principles and processes in the following areas:  
- The concept of entrepreneurship and what the key characteristics of an entrepreneur are (e.g. a business opportunity orientation, a winning and constructive attitude, a customer focus, etc.);  
- The approaches and methods to build an entrepreneurial organisation;  
- The impact and importance of entrepreneurship to his or her own work and the wider organisation. |
|            |       | b. Building an entrepreneurial culture within the Tax organisation |                   |                   |
|            |       | c. Improving operational efficiency and performance |                   |                   |
|            |       | d. Developing entrepreneurial mindsets and behaviour |                   |                   |
|            |       | **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 entrepreneurship independently. This implies that the person can apply good working knowledge in their daily activities/operations and is able to:  
   a. **The concept of entrepreneurship**  
      - Demonstrate good working knowledge of the concept of entrepreneurship and can apply the key characteristics of an entrepreneur (e.g. a business opportunity orientation, a winning and constructive attitude, a customer focus, taking risks, decision-making, being open to change, having future focus etc.);  
      - Build an entrepreneurial Tax organisation;  
      - Recognise and apply the approaches and methods to nurture an entrepreneurial culture in a Tax organisation;  
      - Use entrepreneurship as a skill to improve operational performance and efficiency.  
   b. **Building an entrepreneurial culture within the Tax organisation**  
      - Understand and explain the importance of an entrepreneurial culture in a Tax organisation in improving performance and efficiency;  
      - Assess and provide evidence that business propositions are viable and feasible to gain buy-in from stakeholders;  
      - Understand and apply knowledge on the pitfalls related to building an entrepreneurial Tax organisation (e.g. inefficient management);  
      - Handle standard situations in the field of building an entrepreneurial organisation in an independent manner.  
   c. **Improving operational efficiency and performance**  
      - Use entrepreneurship as a skill to improve operational performance and efficiency;  
      - Continuously search for ways to improve effectiveness and efficiency;  
      - Focus effort to change for improvement, both with economic and non-economic impacts;  
      - Demonstrate project management excellence;  
      - Strive for best results, making optimal use of available time and resources.  
   d. **Developing entrepreneurial mindsets and behaviour**  
      - Look for and take actions on opportunities;  
      - Suggest value propositions that support growth;  
      - Make repeated efforts and take different actions to overcome an obstacle;  
      - Demonstrate openness to change and taking calculated risks;  
      - Demonstrate fluency in taking on new technologies;  
      - Demonstrate a can-do attitude and a continuous improvement mindset. |
|            |       | **PL 3 - Experienced** |                   |                   |
This proficiency level builds further on learning topics and learning outcomes already established up to PL 2.

<table>
<thead>
<tr>
<th>PL 4 - Expert</th>
</tr>
</thead>
<tbody>
<tr>
<td>This proficiency level builds further on learning topics and learning outcomes already established up to PL 3.</td>
</tr>
</tbody>
</table>

The person has **significant experience** of more advanced topics in the area of entrepreneurship and is able to:
- Skilfully utilise entrepreneurial methods and theories in day-to-day work;
- Combine broad and in-depth knowledge of more advanced topics (built on career experience) in the field of entrepreneurship (e.g. building an entrepreneurial Tax organisation);
- Analyse and evaluate exceptions and special cases in the field of entrepreneurship;
- Effectively share his or her knowledge and experience (e.g. with more junior profiles and other professionals).

The person has **extensive expert knowledge and skills** in the area of entrepreneurship and is able to:
- Drive a culture of entrepreneurship within the Administration;
- Model proactive working towards organisational strategic objectives;
- Manage, model and inspire creative thinking;
- Impact his/her environment towards being receptive to change and new ideas;
- Think systemically and link entrepreneurship 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 entrepreneurship;
- Take the lead in entrepreneurship initiatives at national, regional and/or EU-wide levels;
- Build and maintain a large professional network of both relevant internal and external stakeholders;
- Develop excellent communication skills and apply those to emphasise the importance of taking risks and arriving at new ways to approach situations within the Tax organisation.