

Terms of Reference

Serbia

Tax Administration Modernization Project (TAMP) PROJECT ASSISTANT

Background

The TAMP is a five year project starting in 2019, funded through a World Bank loan to the Government of Serbia, which has as its primary objective to contribute to the achievement of STA's future vision: to become an organization characterized by paperless operations, a taxpayer-friendly administration providing world-class services, equipped with sharp, ICT-enabled risk-based enforcement allowing the STA to effectively use its limited resources to optimize revenue mobilization for the Republic of Serbia

TAMP is conceived as an institutional reform project focusing on core tax administration functions and comprising four components: (1) Legal Environment; (2) STA Organization and Operations; (3) ICT Systems and Records Management Modernization; and (4) Project Management and Change Management. TAMP will finance technical assistance, training and capacity building, investments in IT systems and data management.

Component 1: Legal Environment. The component will ease the range of constraints in the overall legal and tax administration policy environment in which STA operates, helping to: plug loopholes; align Serbian legislation with EU standards; support a comprehensive approach to risk-based management; and improve tax compliance. The component will finance advisory support to remove impediments in the legal environment to ensure effective functioning of the STA and will focus on tax laws and regulations and information governance and exchange. It will include: an analysis of the national legal framework on recognition of digital documents for judicial purposes and of the legal framework on information governance (document retention and management); a review of the legal framework on information exchange between STA and other government agencies; and development of procedural framework for automatic exchange of information with EU Member States. In addition, it will also finance a comprehensive review of the legal framework, including revisions to align the existing Serbian laws with EU standards; options to strengthen legislation and administrative practice to counter risks of profit shifting and base erosion for the Serbian tax base; and recommendations for closing loopholes in tax laws and regulations and improving implementing regulations.

Component 2: STA Organization and Operations. The component will improve various functional areas identified as weak in the Serbia Tax Administration Diagnostic Assessment (TADAT): taxpayer registration; risk management; voluntary compliance; tax dispute resolution; and the overall operational effectiveness.

Human Resource Environment and Capacity Building: This sub-component will undertake business process reengineering of the Human Resource function resulting in streamlining the inefficient human resource support system, and development of the specifications for the enhancement of the existing HR Management Information System (HR-MIS) to evolve it into a full functioning HRMIS system.

Tax Operations: This sub-component will provide support for institutional, legal, procedural and other changes in the tax administration to achieve significant efficiency improvements through

business process re-engineering. STA is undertaking a determination of how they will undertake BPR with two options under consideration (both of which the project will accommodate): (i) acquire an “off-the-shelf” tax administration system with minimal customization and adjust office procedures and required legal frameworks to meet the requirements of the software package or (ii) undertake BPR which will generate a gap analysis that STA will address through an evolution to the “to be” operations supported by either an enhanced IT system or a new “off-the-shelf” system with minor customization. Included in this sub-component is assistance to help implement an effective tax compliance management system, deliver high-quality taxpayer services, bring down the compliance burden for taxpayers and estimation of the VAT tax gap.

Taxpayer Services: This sub-component will support modernization of taxpayer services with a view to increasing understanding of revenue laws, procedures, as well as the rights and obligations of taxpayers and thus reduce the compliance burden for taxpayers in addition to providing comprehensive e-services for taxpayers.

Component 3: ICT System and Records Management Modernization: The component will improve and expand the services provided by the ICT system and address the STA’s serious records management issues including dealing with the significant paper records backlog.

Records Management and Archiving: This sub-component will include developing solutions to build records management capacity, clear paper records backlogs, and provide systematic solutions for future records management through an information governance model. The sub-component will be led by a working group consisting of key stakeholders in the MOF, STA, and the National Archives.

Information Systems: This sub-component will either: (i) acquire an “off-the-shelf” tax administration software package that will be used to redesign field operations and required legal framework to meet its processing requirements or (ii) use results of the BPR from Component 2 to conduct a gap analysis of the STA’s current ICT system (IIS) to identify what modifications should be made to accommodate the new STA processes or alternatively what the specifications are for a new tax ICT system. Depending on the results of that analysis, the project will initiate procurement to either modify and augment the current system or acquire and localize a new “off-the-shelf” system. In addition, this sub-component will support further development of the STA data warehouse by strengthening capacity of the STA staff to mine data effectively for risk assessment and other needs; include evaluation of needs for upgrade of the STA’s ICT infrastructure, and development of a taxpayer register enabling interface with other systems, e-registration for VAT and e-payments.

Component 4: Project Management and Change Management. Modernization of the Serbian Tax Administration requires a mix of business process and performance improvements and ICT solutions. In addition to a Project Implementation Unit (PIU), clear, flexible and targeted interventions are needed to ensure that coordination, implementation and learning challenges are addressed in a timely manner. This component will provide cross-cutting support to activities in components 1-3 in three forms: establishment of a functional PIU; internal and external stakeholder communication; and change management support to implementation teams. External stakeholders include citizens and government agencies as well as an Advisory Committee. Internal targets include STA’s PIU and its implementation teams. The component will finance: national and international consultants to support procurement, financial management and technical implementation; international advisors for ICT project management, training and change

management; and operating costs associated with the project implementation including the functioning of the Steering and Advisory committees.

Objective of the position

The objective of Project Assistant position is to provide general support in the administration and operation of the Project Implementation Unit.

General responsibilities

The Project Assistant will serve as a front-line first contact for the Project with the full array of stakeholders. This includes responsibilities for the programmatic support of the TAMP.

Specific Tasks

The Project Assistant will perform the following tasks:

- Assist the Project Manager in all areas regarding Project implementation
- Support the Project Manager in the preparation of the detailed annual Project implementation plan/procurement plan
- Upon the Project Manager request to be able to execute tasks independently, both from administrative and programmatic aspects
- Provide inputs to the Project for regular updating of the monitoring and evaluation plan including all key results indicators
- Assist the Project Manager; being responsible for keeping the project records (both, administrative and programmatic), constant monitoring of realization of procurement plan, ordering office supplies, coordinating and participating in all support services (translation, travel, presentations, various meetings, etc.)
- Prepare monthly status reports
- Prepare reports for Management Committee
- Prepare for and support World Bank Supervision Missions, coordinate the supervision mission schedule, and make the required appointments and other arrangements

Qualification and experience

- Higher education degree
- Excellent fluency in Serbian and English
- Proficiency in using Microsoft Office standard package (Word, Excel, PowerPoint) and Internet skills
- Demonstrated high quality organizational, writing, and communication skills (verified by reference letters from previous employers)
- Demonstrated interpersonal skills
- Education in the area of tax administration policy or management, or project management will be preferable.

General professional experience

- At least 5 years of professional experience
- Experience working with or within both the public and private sector will be preferable.

Specific professional experience

- Experience with projects / research grants administration will be preferable
- Experience with World Bank or EU projects will be preferable

Duration

The successful applicant will be recruited full time on a contractual basis for the life of the project with probation period of 12 months.

Reporting

The Project Assistant will report to the Project Manager and Coordinator of the Project and cooperate with all relevant departments of Tax Administration, Ministries, organizations and agencies that take part in organization and management of the Project. The Project Assistant is required to produce a monthly report and other outputs in both Serbian and English.