

ANNEX C1: Twinning Fiche¹

Project title: Further upgrade of education function in the Tax Administration of the Republic of Serbia

Beneficiary administration: Ministry of Finance – Tax Administration of the Republic of Serbia

Twinning Reference: SR 22 IPA FI 01 24

Publication notice reference: EuropeAid/182950/ID/ACT/RS

**EU funded project
*TWINNING TOOL***

¹ In case of different language versions of the Twinning Fiche it must be clearly indicated which language version prevails.

Acronyms and abbreviations

RTA	Resident Twinning Adviser
IPA	Instrument for Pre-accession Assistance
SDG	Sustainable Development Goals
ACP	African, Caribbean and Pacific
VAT	Value Added Tax
NPAA	National Program for the Adoption of the Acquis
PFM	Public Financial Management Reform Program
ERP	Economic Reform Program
ICT	Information and communication technology
MS	Member state
NAPA	National Academy of Public Administration
TAMP	Tax Administration Modernization Project
STA	Serbian Tax Administration
LTO	Large Taxpayers Office
HRMIS	HR Management Information System
PAR Strategy	Public Administration Reform Strategy
CFCU	Central Finance and Contracting Unit
CA	Contracting Authority
TOR	Terms of Reference
PL	Project Leader
PSC	Project Steering Committee
AAAS	Association of Accountants and Auditors of Serbia
TAIEX	Technical Assistance and Information Exchange
EUD	European Union Delegation
STEs	Short Term Experts
KPMG	Consulting and Audit Company

1. Basic Information

1.1 Programme:

Annual Action Programme for the Republic of Serbia, IPA 2022 – Indirect management with ex-ante control

1.2 Twinning Sector: Finance, internal market and economic criteria.

1.3 EU funded budget: 1,500,000 EUR

1.4 Sustainable Development Goals (SDGs):

This project will contribute to the Goal 17. Strengthen the means of implementation and revitalize the global partnership for sustainable development of the UN Agenda 2030 in the field of Finance, in particular, to its first target/subgoal: 17.1 Strengthen domestic resource mobilization, including through international support to developing countries, to improve domestic capacity for tax and other revenue collection.

2. Objectives

2.1 Overall Objective(s):

Contributing to improved and strengthened institutional (educational, managerial and program) capacities of the Tax Administration for better mobilization of domestic revenues.

2.2 Specific objective:

Upgrade and improvement of the education function to meet the training needs of both basic (audit, collection, tax police) and support functions of Tax Administration.

2.3 The elements targeted in strategic documents i.e. National Development Plan/Cooperation agreement/Association Agreement/Sector reform strategy and related Action Plans

After granting the candidate status to Serbia in 2012 and entering into force of **the Stabilization and Association Agreement** between the EU and the Republic of Serbia in 2013, by which the parties undertake: „*to establish cooperation in the field of taxation, including measures aimed at further reforming Serbia's fiscal system and restructuring of the tax administration in order to ensure the efficiency of tax collection and the fight against fiscal fraud*” pursuant to Article 100 (1), the European Council decided to open pre-accession negotiations in June 2013.

The analytical examination of the EU *acquis communautaire* (the screening process) was launched in September 2013, and for the **Negotiating Chapter 16 - Taxation** - an explanatory meeting was held on 14-15 October 2014 whereas a bilateral meeting was held on 5-6 March 2015. One of the conclusions under the Assessment of the degree of alignment and implementing capacity of **the Screening Report** as regards institutional and administrative capacity, was that: “*Serbian Tax Administration needs to have the appropriate systems, procedures and personnel in place to implement and enforce the *acquis* covered by this chapter, so that a homogeneous and harmonised approach towards the EU is ensured. This requires the development of policies, systems, procedures, technologies and instruments compatible with EU requirements and standards.*”

The main conclusions of **the 2023 Progress Report for Serbia** point out „*that in the coming year Serbia should in particular:*

- *continue with the implementation of the Tax Administration transformation programme, notably procuring and starting the implementation of an integrated information system to*

support the Tax Administration's new business model, and increase its human resources; and

- *further align with the EU acquis in the areas of VAT, excise duties and direct taxation. **The Tax Administration still lacks administrative capacity and adequate staffing.***

The main criterion to open Chapter 16 was the condition of equalization of the excise burden on different types of strong alcoholic beverages, which was fulfilled by the adoption of the relevant amendments to the Law on Excise Duties. On May 28, 2021, the Government of the Republic of Serbia **adopted the Negotiating Position** of the Republic of Serbia for the Intergovernmental Conference on the Accession of the Republic of Serbia to the European Union **for Chapter 16** - Taxation, which was forwarded to the European Commission. Based on revised enlargement methodology for the Western Balkans in March 2021, the Negotiating Chapter 16 has been grouped into Cluster 3 - Competitiveness and inclusive growth. The criteria for opening this chapter have been given and action plans are being developed.

The latest revised **National Program for the Adoption of the Acquis (NPAA)**, adopted on the 21st July 2022, under the plans for the improvement of the institutional and administrative capacities for Chapter 16 provides for the Improvement of education function, stating the following indicators:

- Improve special professional training and develop models of career development of tax officials in accordance with the needs of modernized business processes
- Improvement of the existing organizational function that deals with professional training and education through the project "Further upgrade of the education function in the Tax Administration of the Republic of Serbia" which should contribute to the improvement of the institutional (educational, managerial and program) capacities of the Tax Administration.

The activities of the new NPAA are formulated in accordance with the new Transformation Program of the Tax Administration for 2021-2025, on the basis of which quarterly reports are submitted.

The Tax Administration of the Republic of Serbia has been the Beneficiary of the European Union program "Fiscalis" since 2009, whose aim is to improve the tax system in the EU internal market by strengthening cooperation between the participating countries and their tax authorities and officials. For the new EU program cycle "Fiscalis" for the period 2021-2027, in 2023 both representatives of the European Commission and Ministry of Finance have signed the Agreement between the European Union and the Republic of Serbia on the participation of the Republic of Serbia in the "Fiscalis", the Union program for the cooperation in the area of taxation". Serbia completed its internal ratification process during the first half of 2024, thus the abovementioned Agreement entered into force from 10 August 2024..

Within the **Public Financial Management Reform Program for 2021-2025 (PFM)** is the realization of Activity 2.1.5. - Improvement of human resources management function and improvement of the existing IT system which relates to one of the three strategic goals of the new Transformation Program for 2021-2025 - Profiling a new tax officer of exceptional level of professionalism and competence as a result of further development of the human resources function.

Within the **Economic Reform Program (ERP) for the period from 2021 to 2023**, the structural reform number 10 is Transformation of the Tax Administration, which is a key factor in the process of increasing budget revenues and improving public financial

management. The reform of the Tax Administration is aimed at creating an organization characterized by modern digital business, an orientation towards providing services to taxpayers, as well as providing services in accordance with the best international standards. The planned activities within the structural reform are reengineering of business processes, the procurement of systems for the new ICT platform and institutional development of HR function. As a highly ranked risk for the implementation of this reform measure is the lack of human resources and knowledge necessary for the functioning of the reformed STA, which would be mitigated through additional employment throughout 2023 and 2024 and training of employees for functions that lack staff.

One of the special goals of the **National Program for the Suppression of the Gray Economy** is the reform of the Tax Administration in order to more efficiently assess and better collect taxes. Further realization of the goals set by this National Program and other strategic documents of the Government places complex demands on the Tax Administration in at least three aspects: **a) internal strengthening of the Tax Administration and its capacities to ensure adequate application of regulations;** b) more efficient connection of the Tax Administration with other state bodies and ensuring functional data exchange and enabling planning, coordination and implementation of joint activities and c) developing a client-oriented approach in providing services to taxpayers and improving relations with taxpayers and their professional service providers, as well as with The general public, with the aim of encouraging voluntary compliance with tax regulations and discouraging taxpayers for violating tax regulations. **With that aim work will be done on creating a strategic framework of the Tax Administration that should lead to the changes in the structure and the operation of the STA, i.e. increasing the capacity of this organization for more efficient performance of its basic functions.**

3. Description

3.1 Background and justification:

The Tax Administration, as an administrative body within the Ministry of Finance, performs professional and state administration tasks related to: registration and keeping a single register of taxpayers; tax assessment; tax audit; regular and enforced collection of taxes and ancillary taxes; detection of tax crimes and their perpetrators; implementation of international agreements on avoidance of double taxation; unified tax information system; tax accounting, as well as other activities determined by law.

Organizational structure of the Tax Administration in the territory of the Republic of Serbia²:

- Tax Administration Head Office,
- Large taxpayers Office,
- Branch offices.

As one of the internal units of the Tax Administration Head Office, there is the **Sector for providing services to taxpayers and education**, which, among other things, performs planning, designing of programs, preparing materials, organizing and

² Schematic presentation of the organizational structure of the Tax Administration Headquarters as well as the Sector for the provision of services to taxpayers and education are attached in Annex 1, i.e Annex 1 (a)

conducting all types of training - courses for taxpayers and employees of the Tax Administration.

Department for Education as a smaller organizational part of Sector for Taxpayer Services and Education is established in the manner that it covers entire territory of the Republic of Serbia in its Training Centers in Belgrade, Novi Sad, Kragujevac and Nis. In the Department for Education there are 14 job positions filled out of a total number of 23 classified job positions.

At the moment, activities related to preparation of training material are performed by five employees. Trainings are conducted in accordance with the Education program for the current year, i.e. basic training courses for interns and newly employed, as well as professional training courses relating to material tax regulations have been delivering and during the period 1/1/2021-31/10/2023, they were delivered where the total number of participants was 11028. Due to significance of professional education and improvement of the Tax Administration employees it is necessary to increase number of employees for the activities of preparation and realization of trainings, as well as better evaluation, with the goal to increase motivation of employees to take part in education activities.

The degree of changes in the organization culture envisaged in the new Transformation Program 2021-2025, degree of changes in the business community due to the requests arising from industrial revolution of generation 4.0 as well as the need that the Tax Administration employees become leaders in the tax community at the end of the defined period in terms of knowledge and skills in the area of tax material and process law, is conditioned and **requests the education function to be the bearer of activities in providing necessary knowledge, skills and competencies of a tax official with a high degree of professionalism and competence in order to follow up to the said changes.** High level of professionalism and competence will have significant positive effect on the reputation of the institution, together with other activities of the Tax Administration from the said Program. In the previous period, the reform activities such as the introduction of the e-invoice system as well as the new fiscalization system were carried out.

Planned reform activities in the forthcoming period, such as, among other things: introduction of a redesigned business operating system supported by a modern integrated information system for segments: taxpayer register, tax calendar, filing and processing of tax returns, receipt and processing of payments, tax accounting, analysis and forecasting and software for administration of individual tax forms; introduction of remote control, **require the provision of a critical mass of employees in project teams that have the necessary domain knowledge, but also to take over management positions in the Tax Administration.**

The modernization of the Tax Administration continued with the second cycle of the Transformation Program imposes the need for accelerated professional development and training of employees for several reasons, the most important of which are natural outflows due to retirement, long-term ban on employment in the public sector (lifted only on January 1, 2021) what disabled new employments and so is the rationalization of the state administration in accordance with the decision of the Government of Serbia, but also the need to design a new professional profile of employees due to the introduction of new business processes.

The Tax Administration has hired the KMPG company to provide advisory services for the purposes of designing the future business model of the Tax Administration, defining general frameworks and goals. The gap analysis was carried out in three areas, among which HR area was included. The key findings of the analysis showed that the Tax

Administration does not have a sufficient number of employees. Comparing these results with the latest data shows the HR situation hasn't been improved significantly, i.e. that the average number of vacancies is 68% in relation to classified job positions, as well as in relation to the number of tax officials per capita. For the above reasons, the age structure of employees in the Tax Administration is extremely unfavorable, and the average age is 53.4 years compared to the average of 47.2 years in the EU. Although the educational structure of employees is better than the EU average (71% university degree compared to the EU average of 56%), the Tax Administration is still an unattractive employer because of the relatively low income for employees. The conclusion is that in a very short period of time, in a period of 3 to 5 years, the Tax Administration should employ and train at least 1600 employees.

Challenges facing the Tax Administration in the field of human resource management require the development of strategic human resource management, which in practice should be a specific set of measures and activities that will provide professional development and rapid introduction of new employees, redeployment in accordance with organizational changes of the Tax Administration through the efficient provision of the necessary competencies and knowledge for appropriate jobs. Human resource management, in accordance with the highest standards, is key to the successful implementation of this Program. Extremely high formal and essential requirements, which are part of the competencies of employees, impose before the Tax Administration the need to institutionalize the transfer of knowledge and skills needed to perform the work of taxpayers, which is the role of the education function.

Special focus will be on the improvement of special professional development through an appropriate organizational form that should provide special training programs in accordance with the needs of the Tax Administration after the implementation of the Transformation Program of the Tax Administration 2021-2025. These are special training programs that are prepared and conducted in accordance with the law governing the rights and duties of civil servants, as well as in accordance with specific needs within the scope and competence of the Tax Administration, or needs related to individual jobs, types of jobs or special groups of users. Therefore, it is necessary to carry out the transformation and improvement of the existing organizational forms in whose competence are the tasks of professional development.

According to the Law on Civil Servants, Article 97b and 97g and Article 21 of the Decree on Professional Development of Civil Servants, professional training of civil servants is conceived through professional training programs.:

1. General training program (for all civil servants in all state bodies and organizations) and
2. Special training program - for the specific needs of each specific body

The National Academy of Public Administration (NAJU) conducts a general training program in accordance with Article 97b of the Law on Civil Servants, and specific trainings are usually created and conducted by each body for itself.

The Law on Tax Procedure and Tax Administration, Article 167, stipulates that at the proposal of the Director of the Tax Administration, the Minister regulates the professional education, training and advanced training of tax officials.

The Rulebook on Professional Training and Development in the Ministry of Finance - Tax Administration regulates professional training and development, forms, identification of needs and adoption of programs, organization of activities, direct

stakeholders and other issues in the field of professional training and development of tax officials in the Tax Administration.

Through the transformation and improvement of the education function, it is necessary to compare the special functional competencies of the Tax Administration during each phase of the implementation of redesigned business processes, in accordance with the jobs involved in that business process. With the upgrade of the education function, professional training will be improved, and models of career development of tax officials will be developed in accordance with the needs of modernized business processes, specialization in tax forms, with subspecialization of individuals to carry out the audits for certain industries or monitoring of international agreements on avoidance of double taxation, elimination of double taxation and determining profits and income taxes in connection with transactions in assets or the creation of liabilities between related parties (in the field of transfer pricing and thin capitalization).

In addition to the Ministry of Finance (which was formed as a state administration body and its scope is determined by the Law on Ministries ("Official Gazette of RS", 128/2020) and the Tax Administration, as an administrative body within the said ministry, the following institutions relevant to this project are observed:

Chamber of Commerce, an interested party, i.e. business-professional organization of economic entities that connects the common business interest, in order to harmonize and represent the interests of members and encourage economic activities, in accordance with the agreement between the Tax Administration and the Serbian Chamber of Commerce, according to which the Tax Administration provides information on application of tax regulations, organization of workshop seminars and other forms of education in order to overcome the problems that businesses face.

Higher education institutions (Faculty of Law, Faculty of Economics, etc.), the Tax Administration realizes two-way cooperation in the field of employee education as well as practical training of students.

Professional associations, whose task is to improve a certain profession, the interests of individuals engaged in that profession and the public interest, cooperate with the Tax Administration by providing information in the field of application of tax regulations and providing answers to specific tax issues.

The Association of Accountants and Auditors of Serbia (AAAS) is a non-governmental, non-profit association of professional accountants of Serbia. Since its founding in 1955, it has actively worked on the development of the accounting profession, the education of members and the harmonization of national professional regulations with the best practices of more developed countries.

3.2 Ongoing reforms:

The process of Tax Administration reform in the Republic of Serbia, which began several years ago and formally with the adoption of the Transformation Program 2015-2020, is recognized by all key actors in the country and abroad as one of the most important reform activities not only in public finance, but and in the process of modernization of the entire system of public administration of the Republic of Serbia.

The completion of the first Transformation Program resulted in a significant increase in collection in the observed period of as much as 35.6% in absolute terms. In addition, the efficiency of basic business processes has been improved, all tax returns from the administration have been translated into electronic form, the introduction of new digital

services has raised the quality of services we provide and intensified communication with taxpayers and the general public in the Republic of Serbia.

The Tax Administration has introduced a number of useful electronic services to taxpayers, of which perhaps the most important are the issuance of electronic certificates introduced in the first half of 2019 (certificate on paid taxes for all public revenue accounts, certificates on paid contributions for health insurance, certificate on paid VAT and certificate on paid withholding taxes and contributions) and in the first half of 2020, an electronic mailbox for taxpayers of taxes on income from self-employment that are taxed at a flat rate. With the redesign of the organizational structure of the Tax Administration in 37 places in Serbia, in addition to the existing Contact Center, a new channel of communication with taxpayers was formed - "Your Tax Collector" counter.

Full transparency, uniformity and simplification of the procedure of taxation of personal income taxpayers who are taxed as lump sum by the introduction of the service "lump-sum tax and contribution calculator" have been ensured. This service enables the adoption and delivery of solutions in electronic form through the portal of the Tax Administration without the need for physical contact. In the middle of 2019, the number of organizational units was reduced from 78 to 37, while the quality of services to citizens and taxpayers was maintained. Preconditions have been created for a significant increase in risk management in order to create conditions for the full application of the principle of voluntary compliance.

The past period was a period of significant challenges for the Tax Administration, bearing in mind that, in addition to the reform, the Tax Administration was one of the key actors in the process of financial consolidation of the budget of the Republic of Serbia, implementation of the National Program for public spending in the conditions of the SARS-COV-2 virus pandemic, as well as the need to ensure the implementation of most of the measures taken by the Government of the Republic of Serbia to mitigate the consequences caused by the SARS-COV-2 virus pandemic.

The size of the intervention in the reform of the Tax Administration 2015-2020, as well as major structural changes in the economy worldwide, the challenges arising from the industrial revolution of generation 4.0 and the need to create an attractive business environment for investors in the Republic of Serbia, in tax policy, have influenced the need to continue tax administration reform defined by the new Transformation Program 2021-2025.

At the same time, in the conditions of a very restrictive employment policy in the public administration, and even in the Tax Administration, there was an increase in the average age of employees in the Tax Administration, i.e. there are 2525 employees older than 50 out of 3569 employees with indefinite employment contract.

The final functioning of the Tax Administration as an institution, with all the above characteristics, will be achieved through the implementation of the **Transformation Program 2021-2025** which has three strategic goals:

- Establishment of business processes and organization in accordance with the best international practice in order to increase the collection of public revenues,
- Improving the quality of existing and introducing new types of services tailored to the needs of taxpayers and

- **Profiling of a new tax officer with an exceptional level of professionalism and competence as a result of further development of the human resources function**

Given the momentum of the planned reform, which includes the redesign of business processes and the introduction of a new business model of the Tax Administration and a new information technology platform that will support the new business model, competent and professional staff that will accompany all planned reform changes is crucial for implementation for all also strategic goals, which can be further ensured by improving the function of education in the Tax Administration.

The Action Plan of the Transformation Program 2021-2025, whose adoption is under way, in the field of human resources, will strive to ensure the EU Competency framework for taxation.

At the same time, under the project “Consulting services for the institutional development of the human resources function of the Tax Administration of the Republic of Serbia” the Human Resources Strategy for 2023-2028 was adopted, defining five objectives:

Objective 1: The Tax Administration of the Republic of Serbia is oriented towards high quality planning and long-term implementation of plans in the field of human resources management.

Objective 2: The Tax Administration is an attractive employer with improved selection and induction processes for new employees.

Objective 3: The Tax Administration strives for continuous development supported by comprehensive employee performance management.

Objective 4: The Tax Administration continuously develops tax professionals.

Objective 5: The Tax Administration is a stimulating work environment oriented towards changes.

Moreover, this project would be a logical continuation of the previously implemented IPA 2010 project: Further development of the education function of the Tax Administration through initial training of employees, whose main focus was on the initial training of employees in the Tax Administration.

Furthermore, **Window 2** – good governance, EU Acquis alignment, good neighbourly relations and strategic communication of **IPA III Programming Framework**, aims to address overall public governance, **in particular public administration reform, including digital transformation and public financial management at all levels of government**, as well as legislative and institutional alignment with the EU *acquis*.

The specific objective of IPA III support in the area of **Good governance** under Thematic Priority 1 is to modernize public administrations at all levels of government, strengthen statistical systems and economic governance, and hence contribute to sustainable growth and to improve competitiveness.

Under **public financial management**, as an integral part of public administration reform, **the key priority** will be to support IPA III beneficiaries **to implement and upgrade their reform strategies to ensure fiscal sustainability and sound management of public finances** as applicable in the EU. There will notably be a focus **on improving the capacity for domestic revenue mobilization and effective management of public funds, including through upgrading the revenue administration, etc.**

The priority for improving **governance at sub-national levels** will be to support **those administrations** at sub-national levels that are **committed to improving the quality of their governance** and develop or upgrade relevant governance reform plans that can be

monitored over time. Interoperable, trusted, and inclusive digital public services are a major change vector at local government level.

In addition, support will be provided to decentralization processes, in line with the beneficiaries' constitutions and policies, including the development of credible and relevant strategic frameworks and their implementation. One of the concerned EU *acquis* chapters is chapters **16 (Taxation)**.

The specific objective of IPA III for *Thematic Priority 2: Administrative capacity and EU acquis alignment* is to bring beneficiaries' policies and legislation in line with the EU policies and the EU *acquis*, and to build administrative capacity to fully and effectively implement sector policies and the adopted legislation, building the ability of beneficiaries to take on the obligations of membership as well as the digitalization efforts.

3.3 Linked activities:

The European Union has on several occasions supported the development of the education function of the Tax Administration:

- through the 2002 "Modernization of Tax Administration of the Republic of Serbia" project to establish 4 centers of education and carry out the training of trainers, under EuropeAid.
- through the 2009 "Support for the Establishment of Tax Administration Contact Centre" to establish modern multifunctional Contact center and carry out the training for its staff under the CARDS 2006 program.
- through the project "Further development of the education function of the Tax Administration through initial training of employees", whose goal was the introduction of highly specialized and organized training for the transfer of necessary knowledge and skills in tax issues, intended for **initial training of newly employed** in tax audit and tax collection, with preparation of the annual work program for initial training, educational material and tests, evaluation reports, within **IPA 2010**.

This project would be a logical continuation of the previously implemented IPA 2010 project, which would provide a further upgrade of the education function in the Tax Administration.

The contribution of international technical experts, primarily the IMF's in change management, i.e. the support for the implementation of the Transformation Program of the Tax Administration for the period 2021-2025, was carried out in 2022 through the following activities: - Tax gap and data analysis, (January 2022), - Strengthening the audit function, (April 2022), - Presentation of audit and compliance in the Tax Administration, (April 2022), - Issues related to the procurement of an integrated tax system for the Tax Administration, (April 2022), - Presentation of the Swedish Tax Administration, Mission of the Swedish Tax Administration (September 2022), - Strengthening the function of services to taxpayers, (September 2022), - Using the advantages of analytics in investigations based on risk assessment, (July-October 2022); - Seminar on Tax Administration and Policy and Tax Treaties of the Korean OECD Center for Tax Policy KTC, (November 2022), - Tax gap and data analysis, (November-December 2022), - Strengthening tax debt management and planning future transition, (November-December 2022), - The third meeting of donors and creditors, where the Master Plan was presented, which includes the key components of the Transformation Program 2021-2025, as well as priority areas in the year ahead. Representatives of donors and creditors of the World Bank, GIZ, IMF, SECO, the delegation of the

European Union in the Republic of Serbia, the Korean Development Institute, SIDA and NALED individually presented the key activities to support the implementation of the Transformation Program of the Tax Administration and the achieved progress (December 2022).

The Tax Administration Modernization Project (TAMP) financed by the World Bank loan is designed as an institutional reform project focused on the basic functions of the tax administration and includes four components:

1. legal environment;
2. organization and operation of STA;
3. modernization of management of the information and communication technologies system and records;
4. project management and change management.

These components are aligned with the priority areas identified within the updated Transformation Program Action Plan for the period 2018-2023 and based on the diagnostic tool TADAT IMF for 2016, which refers to the key weaknesses in the Tax Administration.

Within component 2, i.e. its sub-components: Human resources and capacity building, the project the project “Consulting services for the institutional development of the human resources function of the Tax Administration of the Republic of Serbia” has started in September 2022.

I. The principal purpose of the project is the introduction of a modern HR management concept of the STA to strengthen leadership and managerial capabilities, human resource management policies, change management philosophy, and integrity measures that enable it to achieve its goal of becoming a modern tax administration.

The objectives of the projects are:

- Reengineering of HR function business processes and STA organizational structure to facilitate effective management of the strategically essential functions, such as human resource management and human resource development with particular attention to activities of design and implementation of new STA organizational structure aligned with the results of Business Process Reengineering project that will be implementing at the same time with this assignment;
- Ensure that the STA has professional, highly motivated, ethical, and service-oriented staff to adjust to the new, modern tax environment;
- Develop the leadership and managerial capacity in the STA to lead the change process; to synchronize, coordinate and reinforce the planned change activities; to develop strategies and structures that support change and encourage continuous improvements in performance; and to communicate key change messages to internal and external stakeholders;
- Develop functional specifications for the enhancement of the existing HRMIS (HR Management Information System).

All TAMP information and documents/reports are available on the link: <https://projects.worldbank.org/en/projects-operations/project-detail/P163673>

The Government of the Republic of Serbia adopted a new **Public Administration Reform Strategy in the Republic of Serbia for the period from 2021 to 2030** (Official Gazette of the RS, No. 42/2021), (hereinafter: PAR Strategy) on April 8, 2021.

This strategy as an umbrella document developed in parallel with the three hierarchically lower public policy documents, i.e. programs in the field of planning and coordination of public policies in the field of public financial management and local self-government, while the areas of human resources management, service provision and accountability and transparency are developed through the Action Plan for Implementation of the Public Administration Reform Strategy for 2021-2030.

In order to further harmonize the PAR Strategy with European Principles of Public Administration, as well as to facilitate the process of national and EU monitoring of progress in the field of public administration reform (hereinafter: PAR), the structure of the PAR Strategy and the work of working subgroups follow thematic areas of the EU/OECD , with the additional area of local government reform as a priority area in the next ten years.

As PAR is one of the preconditions for a successfully implemented European integration process, this strategy is designed so that its structure is in line with the framework by which the EU measures the progress of candidate countries in the field of PAR, but also to define concrete answers to internally mapped challenges for the future. .

Objectives, measures and activities, determined in each of the thematic areas (among which is public finance management) defined by the PAR Strategy 2021-2030. should contribute to the improvement of the legal and organizational framework, institutional and personnel capacities, as well as enabling the creation of an organizational culture oriented towards citizens.

Further improvements in the field of public finance management will be elaborated in the new Public Financial Management Reform Program 2021-2025, of which the structural reform No. 10 - Transformation of the Tax Administration is an integral part.

3.4 List of applicable *Union acquis*/standards/norms:

General and professional education of officials of EU tax administrations is regulated at the national level, i.e. there are no special regulations and EU directives governing this area.

Taxation in the EU is facing a rapidly changing environment that includes the development of digital commerce, increasing international trade, the economy of cooperation, the global financial crisis, climate change and global threats such as tax fraud and international financial crime. In this context, the EU Framework for Tax Competences has been established at the EU level - **TaxComp^{eu}** as one of the main drivers of modernization of tax administrations across Europe, because only continuous development and strategic investment in skills, competencies and human resources can maintain and improve tax efficiency and effectiveness.

Competence-based human resource management is a holistic solution to improve taxation and the provision of high quality services across the EU. Competency profiles are the backbone for developing focused training to improve competencies. Combined with job descriptions, they can also be used as a norm to create, compare and improve training programs. Such programs can target groups of employees with similar competency profiles and can be organized at both national and EU level, thus achieving greater cost-effectiveness.

TaxComp^{eu} is an excellent opportunity for this project to improve training planning according to defined competency profiles in the Tax Administration.

3.5 Components and results per component

Result 1: Established continuous connection between the form for employee performance evaluation of the HR function and professional development program of the education function

Result 2: Introduced mentoring work with interns

Result 3: Improved organizational unit in charge of professional training and education by introduction of e-learning

Result 4: Defined didactic aids for training courses and necessary technical support/equipment

3.6 Means/input from the EU Member State Partner Administration(s)*:

The Project Leader and RTA (resident twinning advisor) must be civil servants. They shall provide support to the competent Serbian authorities in strengthening their capacities as well as in the implementation of this project. During the project, RTA will be situated in the Sector on Taxpayers Service Delivery and Education, i.e. Department of Education in Cara Dusana St, 145, Belgrade.

The Twinning Partners shall ensure that the EU funded Twinning project has high and consistent level of visibility. A minimum of two visibility events will be organised during the implementation, namely a kick-off meeting on project commencement and a final event at the end of the project implementation period.

3.6.1 Profile and tasks of the PL:

The Member State Project Leader is expected to be an official or assimilated agent with a sufficient rank to ensure an operational dialogue at political level. . The Member State PL will conceive, lead and supervise the implementation of the project and manage the project team of selected member state(s) experts and formally sign all reports and supporting documentation in implementation phase.

Tasks of the Member State Project Leader:

- Responsible for the overall coordination and implementation of the Twinning project in cooperation with the Beneficiary Country (BC) PL;
- Supervises the RTA;
- Ensures sound and timely implementation of the envisaged activities;
- Ensures that all team members are aware of their tasks and responsibilities;
- Ensures together with the RTA that the project remains within allocated budget;
- Prepares project reports;
- Ensures backstopping and financial management of the project in the MS;
- Ensuresg timely, effective and efficient implementation of the project and achievement of results, through proposed activities;
- Coordinates the deployment of short-term experts;
- Coordinates, from the MS side, the Project Steering Committee meetings;
- Participates in quarterly meetings of the PSC and with the BC PL, co-chairs the PSC;
- Participates in some communication and visibility activities (is expected);
- Develops the work plan, updates and the communication and visibility plan, if any.

Requirements of the Member State Project Leader:

- University degree or equivalent professional experience of 8 years in the field of economics, law or organizational/social/technical sciences
- The selected expert must have a minimum of 3 years of work experience in the work related to the organization, promotion, and management of employee training centers (working experience in training centers of his/her own tax administration or other member state is desirable)
- At least 3 years of specific experience regarding the work in tax administration
- Fluency in English (written and spoken)
- Good computer literacy

Assets:

- Possession of functional tax knowledge (knowledge of tax audit, collection, etc.)
- Experience in IPA projects or similar projects financed under EU funds is desirable
- Experience in HR management is desirable
- Experience in writing manuals and work methodologies for the public administration employees

3.6.2 Profile and tasks of the RTA:

The Resident Twinning Advisor (RTA) is the backbone of a Twinning project and he/she works on a daily basis with the BC staff to implement project, support and coordinate activities in the beneficiary country.

Tasks of the RTA:

- Responsible for monitoring of project implementation and proposing corrective management actions if required;
- Manages and coordinates activities of the team members in line with the agreed work plan to enable timely completion of project results;
- Selects, mobilizes and supervises the short-term experts, together with the Project Leader;
- Facilitates the contacts with relevant institutions in EU Member States in order to stimulate a proper exchange of information, data and experience;
- Organizes visibility events (kick-off and final event);
- Advises on related EU policies, regulation and best practice;
- Establishes and maintains cooperation with all beneficiaries involved in the implementation of the project and other related projects (ensuring the avoidance of overlapping), in close coordination with the Project Leader;
- Responsible for the organization of the Project Steering Committee meetings and reports on the project progress in cooperation with the Project Leader;
- Identifies and reports to the Contracting authority, at an early stage, on all difficulties that may jeopardize the implementation of the project and the achievement of its results.

RTA Requirements:

- University degree or equivalent professional experience of 8 years in the field of economics, law or organizational/social/technical sciences
- The selected expert must have a minimum of 3 years of work experience in the work related to the organization, promotion and management of employee training centers

- At least 3 years of specific experience regarding the institutional development of education system in tax administration
- Fluency in English (written and spoken)

RTA Assets:

- Experience in leading a team and project planning (with an emphasis on writing project reports)
- Proven experience in holding training courses to attendees and lecturers within the tax administration
- Desirable experience on similar projects within transition economies.
- Possession of functional tax knowledge (knowledge of tax audit, collection, tax police ..)

3.6.3 Profile and tasks of Component Leader:

Tasks of Component Leader:

Component Leader should have relevant professional experience and specialized know-how, i.e. specific skills needed for the individual tasks in this project. As a general approach, the Component Leader will have responsibility to coordinate the activities focussed on the achievement of the specific mandatory result/output(s); and to coordinate, in close cooperation with the RTA, the intervention of all other Member State experts mobilised for the same component. .

Requirements of CL:

- University degree or equivalent professional experience of 8 years in the field of economics, law or organisational/social/technical sciences
- The selected expert must have a minimum of 3 years of work experience in business related to the organization, promotion and management of employee training centers (work in the training centers of its home TA or another member state is desirable)
- At least 3 years of specific experience in the institutional development of the education system within the tax administration
- Experience in project planning and management
- Fluency in English (written and spoken)

Assets:

- Desirable experience in participation in IPA projects or projects of similar character financed from EU funds.
- Experience in the area of tax administration reform in transition countries is desirable

3.6.4 Profile and tasks of other short-term experts:

The Twinning partners will decide on the profile, number and involvement of the short-term experts during the drafting of the project work plan. STEs should be identified by the Project Leader/RTA and have to be agreed with the beneficiary institutions in the course of designing and delivery of the expected project outputs;

Short-term experts (STE) are officials or assimilated agents of a Member State public administration, or mandated body. They deliver their expertise under the overall responsibility of the Member State PL and the coordination and supervision of the RTA.

STEs tasks:

STEs will provide specialized know-how for the individual tasks in this project. Therefore, the short term experts should have *minimum three years of* relevant professional experience in MS administration, as well as specific skills needed for individual task. As a general approach, the STEs deliver the bulk of support to the Beneficiary administration through specific activities in the Beneficiary country, including workshops, seminars, training sessions, meetings with officials of the Beneficiary administration, joint drafting sessions, etc. Before and after their missions to the Beneficiary country they are expected to dedicate the necessary time to preparation and reporting. They shall provide minimum 3 years of specific experience in all fields relevant for the project. Detailed profiles and tasks of short-term experts, including the duration of their assignments will be provided by the MS candidates in their offers.

STEs requirements:

University degree in relevant field of expertise (HR management, education, ICT, public administration) or equivalent of 8 years of professional experience in Member State public administration in the area of: legal harmonisation, policy development, training of civil servants.

4. Budget

Maximum Budget available for the Grant is 1,500,000 EUR.

Implementation Modalities	Budget (€)			Timeline	
	EU Contribution	National Contribution	Total	Launch of procedure	Contract Signature
Twining	1,500,000 EUR	-	1,500,000 EUR	Q4 2024	Q2 2025

5. Implementation Arrangements

5.1 Implementing Agency responsible for tendering, contracting and accounting (AO/CFCU/PAO/European Union Delegation/Office):

The Implementing Agency of the project is the Central Finance and Contracting Unit (CFCU). The CFCU will be the Contracting Authority and it will be responsible for publishing tenders, concluding contracts and authorizing the Treasury to make contract related payments.

Ministry of Finance

Department for Contracting and Financing of EU Funded Programmes (CFCU) 53, Balkanska St, 11000 Belgrade, Serbia

Mr Marko Jovanović, Assistant Minister/Head of Contracting Authority

Phone: +381 11 765 2547

E-mail: marko.jovanovic@mfin.gov.rs

Mr Darko Vasić, National Contact Point

Phone: +381 11 765 2577

E-mail: twinning@mfin.gov.rs

5.2 Institutional framework

The main beneficiary of the project is the Ministry of Finance - Tax Administration of the Republic of Serbia.

The main holder of project activities is the Sector for providing services to taxpayers and education, i.e. Department of Education. The function of providing services to taxpayers and education is centralized. The Assistant Director manages the work of the sector and is accountable for his work to the Director of the STA. Coordinators (2) coordinate the work of organizational units in the sector and are accountable for their work to the Assistant Director. Heads of departments manage the work of the department and are accountable for their work to the assistant director.

In addition to the mentioned sector, the monitoring and coordination of project activities will include the Sector for Transformation and the Department for International Cooperation and Information Exchange, as well as the Ministry of Finance.

In addition, the Tax Administration will:

- Appoint appropriate employees (plus a key responsible person) for support and interaction with the project team on a daily basis as well as inter-ministerial cooperation;
- Allocate sufficient training staff among its permanent trainers and staff to prepare training materials. Where necessary, experts from other organizational units will be involved in relevant project activities;
- Ensure adequate organization, selection and (gender balanced) appointment of members of working project groups, participants for training and study visits according to the Twinning Fiche;

In general, Tax Administration staff will have the role to closely cooperate with delegated experts to provide them support and gather specific knowledge regarding relevant project activities and anticipated project results.

5.3 Counterparts in the Beneficiary administration:

The PL and RTA counterparts will be staff of the Beneficiary administration and will be actively involved in the management and coordination of the project.

5.3.1 Contact persons:

Mrs. Katarina Lazovic

Coordinator Sector for Taxpayer Service Delivery and Education

Mrs. Vesna Adrovic

Head of International Cooperation and Project Programming Unit

Head Office of Tax Administration

145, Cara Dusana Street

11000 Belgrade

Republic of Serbia

5.3.2 PL counterpart

The Beneficiary Project Leader (BPL) ensures the overall steering, coordination and supervision of the project as well as the conditions for smooth implementation of the project activities. He/she closely works with Member State Project Leader, as his/her main interlocutor.

Mrs. Snezana Bekcic-Sismanovic

Head of the Department for Development of the Human Resources Function, Organizational Structure and Support in the Transformation Sector

Head Office of Tax Administration

145, Cara Dusana Street

11000 Belgrade

Republic of Serbia

5.3.3 RTA counterpart

The RTA Counterpart closely works with RTA as well as with Beneficiary Project Leader for the daily coordination of activities, communication and exchange of information between the implementing partners, act as a facilitator in view of the organization and implementation of activities.

Mr. Misko Markovic

Head of Department for Education

Sector for Taxpayer Service Delivery and Education

Head Office of Tax Administration

145, Cara Dusana Street

11000 Belgrade

Republic of Serbia

6. **Duration of the project**

24 months project implementation + 3 months execution period.

7. **Management and reporting³**

7.1 **Language**

The official language of the project is the one used as contract language under the instrument (English). All formal communications regarding the project, including interim and final reports, shall be produced in the language of the contract.

7.2 **Project Steering Committee**

A project steering committee (PSC) shall oversee the implementation of the project. The main duties of the PSC include verification of the progress and achievements via-à-vis the mandatory results/outputs chain (from mandatory results/outputs per component to impact), ensuring good coordination among the actors, finalising the interim reports and discuss the updated work plan. Other details concerning the establishment and functioning of the PSC are described in the Twinning Manual.

7.3 **Reporting**

All reports shall have a narrative section and a financial section. They shall include as a minimum the information detailed in section 5.5.2 (interim reports) and 5.5.3 (final report) of the Twinning Manual. Reports need to go beyond activities and inputs. At the beginning of project implementation, MS partner has to present initial rolling work plan, and psc member needs to accept officially. Two types of reports are foreseen in the framework of Twinning: Interim Quarterly Reports with rolling work plan, and outputs for that reporting period and final report. An interim quarterly report shall be presented

³ Sections 7.1-7.3 are to be kept without changes in all Twinning fiches.

for discussion at each meeting of the PSC. Two weeks before PSC meeting, Twinning Partner has to deliver via e-mail draft of the Report for consideration with stakeholders. The narrative part shall primarily take stock of the progress and achievements via-à-vis the mandatory results and provide precise recommendations and corrective measures to be decided by in order to ensure the further progress.

8. **Sustainability**

In addition to improving professionalism, management capacity, and an organizational structure that ensures quality training, the goal of this project is to enable Department for Education to fulfill their basic purpose - through provision of initial, continuing and specialized training for tax officials and stakeholders to become a center of education in the field of taxation.

By institutionalizing and transferring the knowledge and skills needed to perform the duties of tax officials, the role of the existing education function will be upgraded, especially in the area of competencies, which at the same time mitigates the risk of outflow of trained and competent staff from the Tax Administration..

In the existing educational system of the Republic of Serbia, there is no higher education institution that can meet the needs for all the necessary professional knowledge necessary to perform the duties of tax officials, nor does such a profile exist in the labor market and in public administration. By strengthening the function of education, especially in the part of training specialized according to the necessary competencies of tax inspectors or according to the workplace in basic functions (audit, collection, tax police, LTO), support functions (services, international taxation, IT tools for taxation, etc.), specialized training for middle management in the field of tax laws, additionally ensures legal and uniform behaviour of tax officials, which contributes to reducing the administrative costs of the Tax Administration but also to increasing taxpayer's compliance with tax regulations.

Improved education function with an appropriate legal framework, defined work methodology, well-trained lecturers, tax officials and mentors and tailored teaching materials will ensure professional, independent, objective and efficient performance of tax officials and stakeholders to properly implement tax legislation and improve tax compliance, as well as the readiness of the staff of the Tax Administration to accept the harmonization of the legislative and institutional framework in relation to the requirements of EU regulations.

Taking into account the specificity and size of the tax authority as well as the dynamic and complex tax system, upgrading the function of education and its training centers in the Tax Administration through this project establishes solid foundations for the future Tax Academy as an institutional mechanism for determining strategic direction for further tax policy reform, i.e providing highly competent and professional staff, to attract, develop and retain high quality staff, strengthening operational efficiency at the level of the individual, team and organization.

9. **Crosscutting issues** (*equal opportunity, environment, climate etc...*)

The project will have a positive impact on people of all genders, who will have equal opportunity to participate in all activities. The training courses planned by this project will consider the gender balance in selecting participants.

The project will also organize a training for trainers on gender equality and women's rights that would offer key information, knowledge and examples of practice relevant to

the implementation of gender equality in accordance with the current strategic and normative framework through the following thematic areas: basic concepts in gender equality: sex and gender; gender roles and gender equality, discrimination; national legal and strategic framework for gender equality; international obligations in the field of gender equality; domestic gender equality policy; institutional mechanisms for implementing equal opportunities policy; ways and methods of including the perspective of gender equality in public policies (gender mainstreaming); the role of the Tax Administration in achieving the principle of gender equality; examples of good practice in the application of gender equality in various fields.

There are no special environmental protection measures within this project. However, as environmental issues require daily and continuous responsibility in all spheres, this project will seek to include raising awareness of the importance of environmental protection during the implementation phase but also after completion. With the transition to digital business, the use of paperwork is decreasing. The training programs envisaged under the project will also include references to environmental issues. The project team will work to ensure that beneficiaries at both the central and local levels commit to incorporating environmental considerations into the development and implementation of tax policies.

10. **Conditionality and sequencing**

All results to be achieved and activities to be implemented through this Twinning project require the full commitment and participation both from the Beneficiary side and Twinning partner side. STA will assign competent and dedicated staff to project activities and engage senior management for strong commitment and support to the Project. In addition to providing the Twinning partner with adequate resources to operate effectively, the senior management will be also fully involved in the development and implementation of the project results. STA will allocate appropriate working space and facilities for Twining partner's staff engaged.

In accordance with the Logic-Frame matrix, all project activities will be defined and prioritized based on close coordination between the Twinning partner and STA.

11. **Indicators for performance measurement**

Indicators for Result 1

- (1) Method for data analysis and use of the form for the employee performance evaluation - defined
- (1) Document of Methodology for design of professional development programs developed
- (1) Document of Inheritance Plan / developed
- (1) Study visit - carried out

Indicators for Result 2

- (1) Concept of mentoring- developed
- (1) Mentoring Program – developed
- Training for mentors on communication skills, conflict management and leading group and individual work (85% of employees engaged as mentors) - carried out
- (1) Program for professional training of interns – updated
- (1) Pilot project for one function of STA - carried out
- (1) Dynamic plan for carrying out of Program for professional training of interns – developed
- (1) Study visit/ carried out

Indicators for Result 3

- (1) E-learning concept for basic training of interns and newly employed officers - defined
- Training courses for trainers on skills for preparing e-training materials(90% of trainers) - carried out
- (5) Modules for basic training courses related to tax matter for e-learning via e-platform for interns and newly employed officers - prepared
- (1) Document of Methodology of preparation, design, organising and performing of e-training – developed
- (1) Study visit – carried out

Indicators for Result 4

- (1) Specifications of didactic aids, i.e. audio-visual teaching aids for the needs of realization of all types of training/education programs – defined
- (1) Specifications for IT equipment, tools and software required for the implementation of all types of training/education programs - defined
- (1) Specifications for IT equipment, tools and software required for development of training on e-platform for the purpose of performing e-training courses - defined

12. Facilities available

The Beneficiary will provide office space for the RTA-Resident Twinning Advisor for day-to-day work and his/her project assistants in accordance with the Twinning Project Manual. This will include communication lines (at least one fixed telephone line with handsets and technical possibility for internet access), as well as electricity, heating, water and general cleaning and maintenance of offices. A space for meetings will be provided, as well as other space necessary for the organization of trainings, conferences, etc.

ANNEXES TO PROJECT FICHE

1. The Simplified Logical framework matrix as per Annex C1a
2. Schematic overview of the STA's Head Office as per Annex 1
3. Schematic overview of the STA's Sector for Taxpayer Service Delivery and Education as per Annex 1(a)
4. List of relevant Laws and Regulations as per Annex 2

Annex C1a : The Simplified Logical framework matrix

	Description	Indicators (with relevant baseline and target data)	Sources of verification	Risks	Assumptions (external to project)
Overall Objective	Contributing to improved and strengthened institutional (educational, managerial and program) capacities of the Tax Administration for better mobilization of domestic revenues.	1. Increased participation of training courses held via e-platforms compared to the number of training courses held traditionally 0 (2024.) – 20% (2026.)	1.1 Annual report on the work of STA	Lack of cooperation between the STA and other relevant institutions and stakeholders	Strong commitment of the Ministry of Finance and STA to continue the reform of transformation
Specific (Project) Objective	Upgrade and improvement of the education function to meet the training needs of both basic (audit, collection, tax police) and support functions of Tax Administration	1.1 Number of trained tax officers in basic tax training programs for interns and newly employed Baseline value: total number of interns and newly employed hired during 2025 and 2026. Measuring value: 90% of total number of interns and newly employed hired during 2025 and 2026.	1.1 Annual Progress Report of STA 1.2. Annual training plan 1.3. Progress Report of Education Function	Great turnover of employees who have undergone training	Strong commitment of the STA's top management and its Transformation Board to monitor and implement the project activities

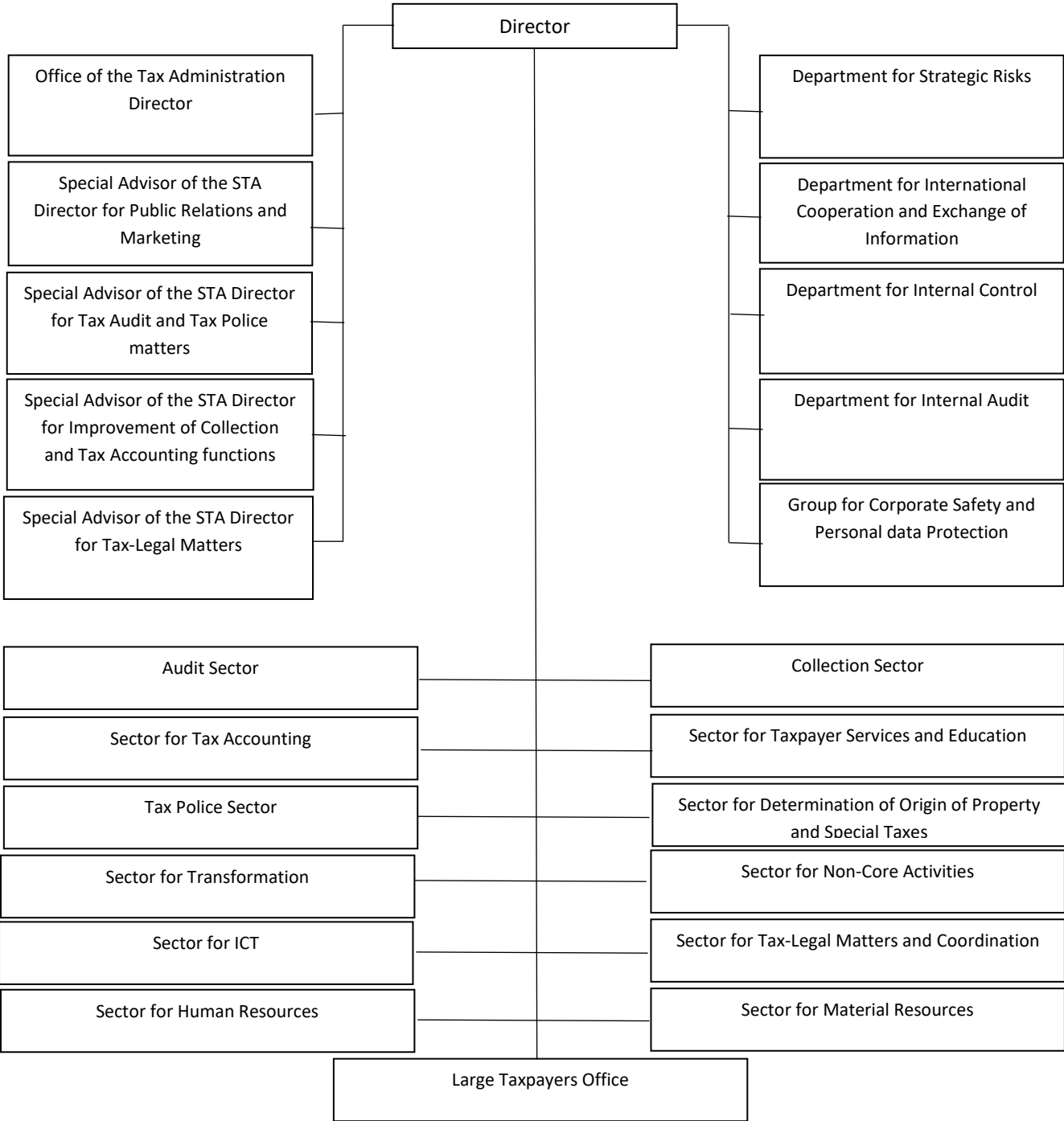
<p style="text-align: center;">Mandatory results/outputs by components</p>	<p>1.1 Established continuous connection between the form for employee performance evaluation of the HR function and professional development program of the education function</p>	<p>1.1.1. (1) Method for data analysis and use of the form for the employee performance evaluation - defined 1.1.2. (1) Document of Methodology for design of professional development programs developed 1.1.3. (1) Document of Inheritance Plan / developed 1.1.4 (1) Study visit - carried out By the end of the project (2026)</p>	<p>1.1.1 Law on Tax Procedure and Tax Administration 1.1.2 Rulebook on internal organization and systematization of jobs in the Tax Administration 1.1.3 Rulebook on salaries and other incomes of employees in the Ministry of Finance - Tax Administration 1.1.4 Law on Civil Servants 1.1.5 Regulation on professional development of civil servants 1.1.6 Rulebook on professional training and development in the Ministry of Finance - Tax Administration 1.1.7. HR Strategy of the Tax Administration</p>	<p>Weak engagement of the internal project team</p>	<p>Key STA staff has been deployed for the timely implementation of project activities</p>
---	---	--	--	---	--

	<p>1.2 Introduced mentoring work with interns</p>	<p>1.2.1. (1) Concept of mentoring- developed 1.2.2. (1) Mentoring Program – developed 1.2.3. (85% of employees engaged as mentors) training for trainers and mentors on communication skills, conflict management and leading group and individual work - carried out 1.2.4. (1) Program for professional training of interns – updated 1.2.5. (1) Pilot project for one function of STA - carried out 1.2.6. (1) Dynamic plan for carrying out of Program for professional training of interns – developed 1.2.7. (1) Study visit -carried out</p> <p>By the end of the project (2026)</p>	<p>1.2.1. Methodology of work of the Department of Education 1.2.2 Annual training plan 1.2.3Annual Progress Report of STA/education function 1.2.4. Mentoring Program 1.2.5. Program for professional training for interns 1.2.6. Dyanmic plan 1.2.7 Study visit report</p>		
--	---	--	--	--	--

	<p>1.3 Improved organizational unit in charge of professional training and education by introduction of e-learning</p>	<p>1.3.1.(1) E-learning concept for basic training of interns and newly employed officers - defined 1.3.2.(90% of trainers) Training courses for trainers on skills for preparing e-training materials - carried out 1.3.3.(5) Modules for basic training courses related to tax matter for e-learning via e-platform for interns and newly employed officers - prepared 1.3.4.(1) Document of Methodology of preparation, design, organising and performing of e-training – developed 1.3.5.(1) Study visit – carried out</p> <p>By the end of the project (2026)</p>	<p>1.3.1 Concept of e/learning 1.3.2. Materials for training of trainers 1.3.3. Materials for basic training courses 1.3.4. Methodology of preparation, design, organizing and performing e/training 1.3.5 - Study visit report</p>		

	<p>1.4. Defined didactic aids for training and necessary technical support/ equipment</p>	<p>1.4.1. (1) Specifications of didactic aids, i.e. audio-visual teaching aids for the needs of realization of all types of training/education programs – defined</p> <p>1.4.2. (1) Specifications for IT equipment, tools and software required for the implementation of all types of training/education programs - defined</p> <p>1.4.3. (1) Specifications for IT equipment, tools and software required for development of training on e-platform for the purpose of performing e-training courses - defined</p>	<p>1.4.1-1.4.3. Specifications of didactic aids for training and technical support/ equipment, tools and software for performing all types of training and training on e-platform</p>		

Annex 1
Schematic overview of the STA's Head Office



Annex 1(a)

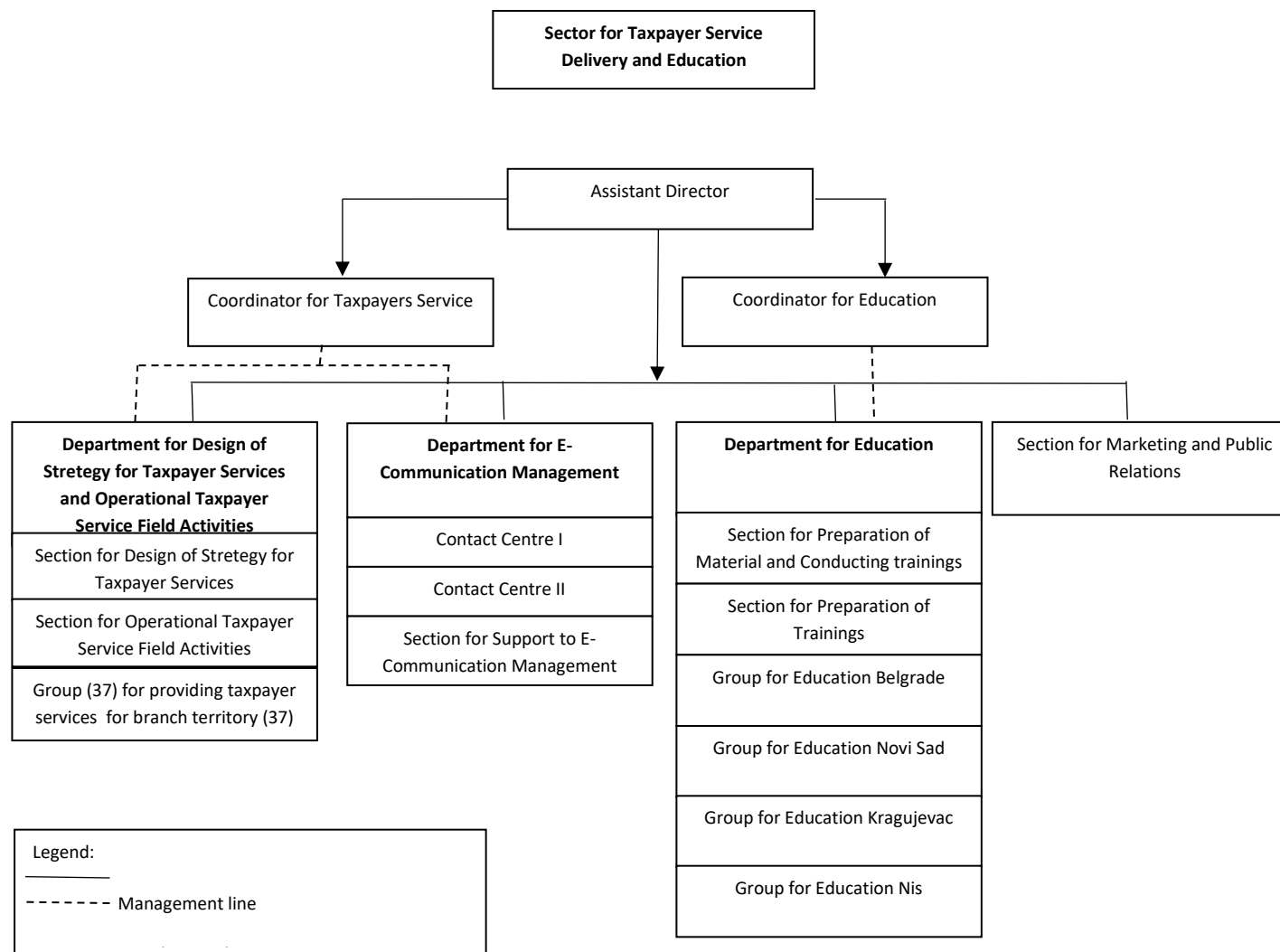
Schematic overview of the STA's Sector for Taxpayer Service Delivery and Education

The function of providing taxpayer services and education is centralized.

Assistant Director manages the work of the Sector and reports to the Director of STA.

Coordinators (2) coordinate the work of the organizational units in the sector and are accountable for their work to the Assistant Director.

Heads of Departments manage the work of the department and report to the Assistant Director.



Annex 2 - List of relevant Laws and Regulations (with links)

The legal framework of education function in the Tax Administration is regulated by the following laws/by-laws:

1. Law on Civil Servants ("Official Gazette of RS", No. 79/2005, 81/2005 - amended, 83/2005 - amended, 64/2007, 67/2007 - amended, 116/2008, 104 / 2009, 99/2014, 94/2017, 95/2018, 157/2020 and **142/2022**),
https://www.paragraf.rs/propisi_download/zakon_o_drzavnim_sluzbenicima.pdf
2. Law on Tax Procedure and Tax Administration ("Official Gazette of RS", No. 80/02, 70/03, 55/04, 61/05, 85/05 - other law, 62/06 - other law, 61/07, 20/09, 72/09 - other law, 53/10, 101/11, 2/12 correction, 93/12, 47/13, 108/13, 68/14, 105/14, 112/15, 15/16, 108/16, 30/18, 95/18, 86/19, 144/20, 96/21 and 138/22)
https://www.paragraf.rs/propisi_download/zakon_o_poreskom_postupku_i_poreskoj_administraciji.pdf
3. Regulation on Professional Development of Civil Servants ("Official Gazette of RS", No. 25/2015, 15/2019 - other, Regulation),
<https://www.pravno-informacioni-sistem.rs/SlGlasnikPortal/eli/rep/sgrs/vlada/uredba/2015/25/2/reg>
4. Rulebook on professional training and development in the Ministry of Finance - Tax Administration ("Official Gazette of RS", No. 17/2016),
<https://www.pravno-informacioni-sistem.rs/SlGlasnikPortal/eli/rep/sgrs/ministarstva/pravilnik/2016/17/1/reg>