

Terms of Reference

Serbia

Tax Administration Modernization Project (TAMP) Individual Consultant – Legal Expert for eFiscalization

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.

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.

Component 3: ICT System and Records Management Modernization: The component will improve and expand the services provided by the ICT system, implement central platform for new fiscalization procedure (eFiscalization central IT system) and address the STA's serious records management issues including dealing with the significant paper records backlog.

eFiscalization sub-component: This subcomponent will realize new eFiscalization central platform and support Serbian Tax Administration to roll out chosen tax payers into new fiscalization model.

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

The objective of the Individual Legal Consultant for eFiscalization position is to ensure that the eFiscalization project legal framework of the system is fully prepared and aligned with all stakeholders. Existing law and sub-law acts are defining existing principles and existing fiscalization concept. From technology, as well from process perspective, to-be principles and concept will be significantly more intensive from data volume perspective, and simplified from process perspective, as automation will be much higher. New/improved legal framework need to follow this fact, and to be simple and flexible for expected technology improvement which can happened in the new law lifecycle.

General responsibilities

The Individual Legal Consultant will report to the Project Manager and designated Assistant Director who serves as Project Coordinator.

S/he will support eFiscalization Project and together with technical expert liaise directly with Project Manager, designating officials in the STA and Ministry of Finance, and in particular the Centralized Fiduciary Unit (CFU) of the Ministry of Finance.

Specific Tasks

The Individual Legal Consultant will perform the following tasks:

- An analysis of the current legislative framework and recommendations for a new legal framework, presented in the recently completed study on *the Analysis of the Electronic Fiscalisation in Serbia*;
- Prepare a draft action plan for the legal framework development in consultation with stakeholders from STA and MoF and support STA and MoF and in particular a Special Fiscalization Working Group (Committee) in defining legal elements needed for successful eFiscalization usage in the future;
- Prepare a pros/cons analysis to support STA and MoF in deciding how legal changes will be done, in particular whether a new law is needed or the existing law can be improved;
- Prepare a comparative analysis of the EU countries legislative framework, with a recommendation of best practice;
- Prepare drafts of new/improved legal documents (law, sub-law acts);
- Help to meet all conditions for effectiveness of the new/improved legal framework, including coordination with other Government bodies and project stakeholders;
- Support beneficiaries in the course of communication with focus groups and general public;
- Other support necessary for the preparation of the eFiscalization Project legal framework.

Institutional Arrangements

The Individual Consultant will work under the authority of the STA and will report to the Project manager and the Project Coordinator on a regular basis regarding pace of the eFiscalization Project implementation. The project offices will be provided by the beneficiary, or paid from the Project funds, if necessary.

Duration

The successful applicant will be recruited part time (in average 12 man-days per month, total contracted volume 108 man-days) on a contractual basis for the period of 9 months with probation period of 2 months.

Qualifications

Qualification criteria:

The Applicant for this position is expected to meet the following minimum qualification requirements:

- i. University degree in Law, or other relevant fields;
- ii. Minimum of 5 years of relevant work experience in the field of the assignment (e.g. legal review and analysis, development of legal and regulatory frameworks, drafting of laws/sub-laws and amendments etc.);
- iii. Experience working with or within both the public and private sector is mandatory;
- iv. Work experience as a key expert in the field of drafting or amending legislative and regulatory frameworks as part of assignments in projects of international financial institutions or EU financed projects, with a lead role in preparation of the outputs; work experience on more than one project of international financial institutions or EU financed projects will be an advantage;
- v. Work experience in the field related to public finance, especially taxes will be an advantage;
- vi. Proficiency in using Microsoft Office standard package (Word, Excel, PowerPoint) and Internet skills;
- vii. Fluency in Serbian and English languages;
- viii. Strong communication skills and ability to work in a team.

Evaluation criteria

- i. Experience in conducting legal reviews, developing and drafting legal frameworks (laws and/or sub-laws) is required.
- ii. Previous experience with World Bank or EU projects will be an advantage.
- iii. Master level degree or higher will be considered as an advantage.
- iv. Experience in providing support to strategic reform initiatives and policy development will be considered as an advantage.
- v. Experience in preparation of changes in legal environment in the area of taxes and/or eFiscalization will be considered as an advantage.