

## Terms of Reference

### Serbia

### Tax Administration Modernization Project (TAMP) SOCIAL SPECIALIST

#### **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, and 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**

The objective of the assignment is to ensure that each sub-project and activities under the project (for all components), including associated activities defined in the World Bank Operational Policies, is subjected to the Project **Environmental and Social management Framework (ESMF)** and **Resettlement Policy Framework (RPF)** process and procedures, as per World Bank Operational Policy (OP) 4.01 Environmental Assessment and OP 4.12 Involuntary Resettlement, as well as in conformity with Serbian's legal framework.

### **General responsibilities**

The Social Specialist's task is to assist the STA to successfully implement and monitor project activities which pose social risks and manage their impacts in a manner compliant to the ESMF, RPF and WB OP 4.12. The Social Specialist will ensure effective implementation of provisions given in the earlier developed RPF and ESMF. The Social Specialist will identify potential positive and negative, direct, indirect and cumulative impacts related to the creation of components' proposed activities, associated activities, as well as during execution of the activities and suggest propriety mitigation measures where needed. Activities related to the Project that can be categorized as associated under the World Bank Operational Policies will undergo environmental and social due diligence compliant to OP/BP 4.01, OP 4.12, RPF and ESMF.

### **Specific Tasks**

The Social Specialist shall assist the Client in all social aspects of the Project, including, but not limited to:

- a) Work with the Environmental Specialist to assist the STA in application of ESMF, including identification of sub-projects and associated activities, screening, social assessment of sub-projects, monitoring and other activities of the social review as defined in the ESMF which will ensure compliance with national legislation and World Bank safeguards policies.
- b) Work with the Environmental Specialist on the timely preparation and completion of ESMP Checklists and preparation of generic and site specific Environmental and Social Management Plans (ESMPs), subject of the World Bank approval, for relevant (B category) sub-projects and associated sub-projects/activities including identification of social impacts and risks and defining appropriate mitigation measures.
  - a. Conduct due diligence and screening for applicability of World Bank OP 4.12 based on the procedures defined in the RPF (two tier screening process)

- c) Develop the applicable Resettlement Instrument (if needed, based on the results of the two tier screening process) according to the procedures defined in the RPF
- d) Coordinate the disclosure and timely, meaningful consultation of all safeguard documents, compliant to the ESMF and RPF;
- e) Conduct regular site-visits and supervision, depending on the COVID-19 risk level and national authorities' recommendations, monitoring and reporting on implementation compliance with site-specific ESMPs, ESMP Checklists and (A)RAP including but not limited to supervision of negotiation and payments to Project Affected People (PAP);
- f) Implement/ monitor the implementation of social mitigation measures defined in the ESMF, including but not limited to:
  - a. Preparation of the community engagement plan to keep affected community informed and engaged on the proposed physical change and whether land will be needed for implementation of individual Project activities.
  - b. Consultation with relevant government agencies, women's groups, national and local NGOs, and ethnic associations to determine and identify social risks and impacts
  - c. Mapping out GBV prevention and response services in project area of influence and Adequately approaching GBV risks, and measures to address them, in key safeguards instruments
  - d. Defining GBV requirements and expectations in bid documents, including the requirement for a Code of Conduct (CoC) which addresses GBV and Addressing how GBV-related costs will be paid in the contract.
- g) Implement the Social Monitoring Plan set out in the ESMF
- h) Coordinate, support and analyse all citizen engagement activities, including Periodic taxpayer surveys that the project will finance. If results of the taxpayer surveys identify any gender issues, the consultant shall explore avenues to address those gender issues
- i) Support the PIU and STA in establishing a functioning Grievance Redress Mechanism (GRM) based on the provisions given in the RPF including the coordination of the Central Feedback Desk (CFD)
- j) Coordinate the management of grievances and the CFD Registration Log
- k) Produce quarterly reports on compliance with (A)RAP, RPF, ESMPs and the ESMF to the PIU and the World Bank;
- l) Provide overall social impact management oversight during the implementation of the project, supporting and advising the PIU in addressing a variety of social issues at all stages of Project implementation.

### **Institutional Arrangements**

The Social Specialist will work under the authority of the STA and will report to the Project Manager and Project Coordinator on a regular basis regarding pace of the Project implementation.

The Social Specialist has a right and an obligation to communicate issues and suggestions to the Project manager and the World Bank. The Social Specialist has a right to: (i) request and receive sub-project relevant documents and all adequate and needed support of the PIU/STA; and (ii) access sub-project sites, including to associate facilities.

### **Duration**

The successful applicant will be recruited part-time (total contracted volume of 90 man-days) on a contractual basis for the period of 24 months with probation period of 9 months. Contract will be renewed annually up to October 2024, subject to satisfactory performance.

### **Qualifications**

#### **Qualification criteria**

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

- i. University degree in social or other related sciences;
- ii. Minimum 5 years of professional experience of which minimum 3 years of experience in preparation of safeguard instruments;
- iii. Expertise on social risk management, including involuntary land acquisition/resettlement issues, community health and safety, CE, gender, etc.
- iv. Previous experience with IFI E&S policies and procedures (including WB, IFC, EBRD, EIB, etc.)
- v. Knowledge of World Bank's Safeguard Operational Policies and of Republic of Serbia legal framework regarding land and property rights
- vi. Strong experience in social problems prioritization, tools and methodology development, project management experience at local and regional level;
- vii. Good interpersonal and communication skills;
- viii. Fluent knowledge of Serbian and English (speaking, writing and reading);
- ix. Demonstrated ability to work in a team;
- x. Computer literacy (MS Office);

The following **Evaluation criteria** will be applied:

- i. Previous experience with World Bank or EU projects will be an advantage
- ii. Previous experience on Tax Administration assignments will be an advantage
- iii. Proven experience of the requirements for environmental protection and social security given by World Bank or other international organizations will be an advantage