

Terms of Reference

Serbia

Tax Administration Modernization Project (TAMP)

Legal Expert for Documents Management

1. 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 and address the STA's serious records management issues including dealing with the significant paper records backlog.

Records Management: This sub-component will finance solutions to build records management capacity, clear paper records backlogs, and provide systematic solutions for future records management through an information governance model and 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 STA faces serious problems in records management due to the fragmented structure of field offices and lack of governance for information management. According to STA estimates, nearly 500,000,000 paper records and documents are accumulated throughout tax offices, including all its branches. The

existing retention schedule for taxpayer paper records significantly exceeds timeframes prevailing in international good practice and this results in undue burden for the STA in maintaining such high volumes of paper records. The lack of uniform taxonomy/classification standards across field tax offices further inhibits effective records management and culling of taxpayer records that have passed their retention requirement.

To address these issues, the STA must build records management capacity, clear paper records backlogs, and provide systematic solutions for future records and archives management through an information governance model. This work should be led by a working group consisting of key stakeholders in the Ministry of Finance, STA, and the National Archives.

2. PURPOSE OF THE TERMS OF REFERENCE

The main purpose of this Terms of Reference is to undertake essential analysis of current records management issues that are potential obstacles to the STA reform.

2.1 Scope of work

The Consultant shall conduct a legal review of the legal and regulatory framework that affects STA records management to:

- i. Identify all EU and Serbian laws, regulations, policies, or other requirements that influence whether and how STA records are made, used, and maintained.
- ii. Identify what legal/normative acts need to and can be changed, and what amendments need to be made to align with EU, Serbian and wider international regulations and/or good practices in records and archives management for tax administration.
- iii. Make recommendations relating to the legal implications of the increasing digitalization of tax records and archives and related processes including, but not limited to, an analysis of the legal framework on the recognition of born-digital records, digitized paper records and the use of digital signatures. Also consider the potential disposal of scanned original records.
- iv. Analyse the legal environment as it relates to the classification, retention and disposition of records and archives including applicable government and STA retention schedules, and make recommendations on how to revise, simplify and implement them in line with Serbian laws, regional good practice, EU and international good practice for taxation and records and archives classification, retention and disposition.

In addition, the Consultant should observe all relevant provisions as prescribed in the Law on Waste Management (“Official Gazette of RS” No. 36/09, 88/2010 and 14/2016) and the Law on Occupational Safety and Health (“Official Gazette of RS” No. 101/05, 91/2015 and 113/2017).

2.2 Outputs

Consultant outputs should be the following:

- i. Prepare a report to include findings and recommendation as they relate to the required legal analysis. Ensure advice on government channels through which the legal framework can be updated, potential timescales, and the risks of achieving changes are included.
- ii. Support the working group consisting of key stakeholders in the Ministry of Finance, STA, and the National Archives.
- iii. Draft bylaws defining the list of records with retention periods (i.e., develop a Records Retention and Disposition Schedule for STA records)
- iv. Interim reports as required by the STA management.
- v. A final presentation of the recommendations to the STA and other stakeholders with recording of the STA observations and areas that require additional clarification.

The Consultant will work in both Serbian and English languages. The communication with the STA will be in Serbian and English language as applicable. The documents are to be submitted in Serbian and English languages. The Consultant is responsible for translation from Serbian into English language and vice versa.

3. LOCATION OF SERVICES

The consulting services associated with the implementation of these Terms of Reference and accompanying contract shall be carried out in Belgrade, Serbia. In addition to attending at the STA Headquarters, it may be required to visit STA offices and sub-offices.

4. PROJECT REPORTING

The Consultant shall work under the direct jurisdiction of the TAMP Project Manager who will be responsible for the coordination of activities and for acceptance of the reports submitted by the Consultant.

5. MONITORING AND EVALUATION

The overall coordination, monitoring and supervision over implementation of these Terms of Reference and the corresponding contract shall be performed by the TAMP Project Manager.

On a regular basis, the Project Manager will meet and review the performance of the consultant in accomplishing the terms of service requirements.

6. REQUIREMENTS FOR DELIVERABLES

In case of disagreement with the results of the deliverables, the Consultant is obliged to finalize the documents taking into account the supplied comments and any proposals, within 5 working days from the receipt of any such comments and proposals.

7. DURATION

The duration of this assignment is 12 months defined from the date of signing the contract, with the possibility of extension for additional 6 months.

The successful applicant will be recruited on part time basis, with estimated time input of 120 person-days over the contracted period.

8. QUALIFICATIONS

Qualification criteria

The Consultant is expected to meet the following minimum qualification requirements:

- i. University degree in Law;
- ii. Master level degree or higher will be considered as an advantage;
- iii. Minimum of 10 years of total working experience with consultancy services;
- iv. Specific experience on projects regarding legal framework for records management;
- v. Specific experience on projects of analysis of legal framework, clarifications and interpretation of Laws – minimum 2 projects;
- vi. Experience in leading, coordinating and support to various working groups;
- vii. Experience in providing support to policy development will be considered as an advantage.
- viii. Proven ability to cover good practice analysis in other countries;
- ix. Fluency in Serbian and English languages is essential;
- x. Strong communication skills and ability to work in a team.

The candidates will be evaluated applying the following evaluation criteria:

- i. General experience (40 Points)
- ii. Specific Experience relevant to the Assignment (60 Points)

9. SELECTION OF CONSULTANT

A Consultant will be selected in accordance with the Open Competitive Selection of Individual Consultants as set out in the World Bank's Procurement Regulations for IPF Borrowers – Procurement in Investment Project Financing Goods, World, Non-Consulting and Consulting Services, July 2016, revised November 2017 and August 2018 (“the Regulations”).