

Terms of Reference

Serbia

Tax Administration Modernization Project (TAMP) ENVIRONMENTAL 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, 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 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's Environmental and Social Management Framework (ESMF) process and procedures, as per World Bank Operational Policy (OP) 4.01 Environmental Assessment, as well as in conformity with Serbia's national environmental policies and laws. Special attention shall be paid to identifying impacts that are unavoidable or irreversible. Possibilities for improving the environment should be explored and good international practice identified. For this assignment, the Environmental Specialist will generate overall updated environmental and social management impacts, specifically in relation to the proposed project investments and expected categories of each individual subprojects' activities, based on the ESMF.

General responsibilities

The Environmental Specialist's task is to assist the STA to successfully implement and monitor project activities which pose environmental risks and manage their impacts in a manner compliant with the ESMF and World Bank OP 4.01 Environmental Assessment. The Environmental Specialist will identify potential positive and negative, direct, indirect, and cumulative impacts, direct and long-term impacts related to the creation of components' proposed activities, associated activities, and during execution of the activities, as well as suggest property 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 World Bank OP/BP 4.01 and ESMF.

Specific Tasks

Specific tasks include preparation of site-specific Environmental and Social Management Plans (ESMPs) that include Environmental Mitigation and Monitoring Plans for sub-projects, with the main aim to ensure effective protection of environment, human health and the community, identification of all possible environmental, occupational health and safety and community risks occurring as a result of sub-projects implementation and preparation of contract-specific Environmental Mitigation Plan and Monitoring Plan, as a part of contracts to be signed between STA and sub-contractors.

Specific tasks will include among others the following:

- a) Assist the STA in application of the ESMF, including identification of sub-projects and associated activities, screening, environmental assessment of subprojects, monitoring and other activities of the environmental review as defined in the ESMF which will ensure compliance with national legislation and World Bank safeguards policies.

- b) Timely prepare ESMP Checklists and generic and site specific Environmental and Social Management Plans (ESMPs), subject to the World Bank approval, for relevant (B category) sub-projects and associated sub-projects/activities.
- c) Prepare (i) an Occupational and Health Safety Plan (OHS Plan) with the objective to minimize the risks related to the disposal of old paper files; (ii) a Paper Waste Management and Disposal Plan in an environmentally friendly manner; and (iii) a Plan for Work under COVID-19 compliant with the national and World Health Organization (WHO) guidelines and requirements, as well as other relevant environmental and social management plans as necessary.
- d) Carry out timely, meaningful consultations of ESMPs and ESMP Checklists and other plans if needed, compliant with the ESMF.
- e) Incorporate final ESMPs, after the World Bank's approval, into respective tender documents.
- f) Conduct regular site visits or perform other forms of supervision, depending on the COVID-19 risk level and national authorities recommendations, monitoring and reporting on implementation compliance with site-specific ESMPs and ESMP Checklists.
- g) Produce quarterly reports on compliance with ESMPs and ESMF to the PIU and the World Bank.
- h) Review sub-project documents (including for associated facilities) to ensure environmental concerns and adequate mitigation measures are incorporated, and subproject/ activity documents and environmental documents are harmonized.
- i) Provide overall environmental management oversight during the implementation of the project, supporting and advising the PIU in addressing a variety of environmental issues at all the stages of the implementation of the project and in environment related coordination activities.

The Specialist will provide hard and/or electronic copies of any documents and technical materials developed during the project in their original electronic format. These reports will be provided on paper and online in the English/Serbian language.

Institutional Arrangements

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

The Environmental Specialist has a right and an obligation to communicate issues and suggestions to the Project Manager and the World Bank. The Environmental Specialist has a right to: (1) request and receive sub-project relevant documents and all adequate and needed support of the PIU and the STA; and (ii) access sub-project sites, including associated 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.

Required Qualifications

The Applicant for this position will be evaluated base on the following criteria:

- i. University degree in environmental sciences, environmental engineering, natural resource management sciences or other related field;
- ii. Minimum 5 years of professional experience of which minimum 3 years of experience in environmental and occupational health and safety management activities;
- iii. Experience in areas of conducting a comprehensive Environment Assessments and Analyses;
- iv. Proven experience in preparation of Environmental Assessment /Management Plans;
- v. Good interpersonal and communication skills
- vi. Fluent knowledge of Serbian and English (speaking, writing and reading);
- vii. Demonstrated ability to work in a team;
- viii. Computer literacy (MS Office).
- ix. Previous experience with World Bank projects will be an advantage
- x. Previous experience on Tax Administration assignments will be an advantage
- xi. Proven experience of the requirements for environmental protection and social security given by World Bank or other international organizations will be an advantage

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”).

The Contract will be the Standard World Bank Time based Contract for Small Assignments.