SUMMARY PROJECT FICHE

1. Basic information

1.1 Project number
   Twinning code
   BG 0006.03
   BG/2000/IB/FI/06

1.2 Title
   REFORM AND MODERNISATION OF TAX ADMINISTRATION

1.3 Sector
   Administrative Capacity

1.4 Location
   Sofia – Bulgaria

2. Objectives

2.1 Wider objective

To improve the administration, enforcement and collection of tax in Bulgaria.

2.2 Immediate objective

To support the modernisation of tax administration by implementing the recommendations on tax administration best-practices made by the recent Fiscal Blueprints Exercise conducted by the Intra-European Organisation of Tax Administrations.

2.3 Accession Partnership and NPAA priorities

The Accession Partnership contains the following priorities:

- Short-term priority: Align VAT legislation and develop a timetable for alignment of excise duties; ensure that new tax measures comply with the principles of the Code of Conduct for business taxation; improve tax collection at national and regional level, in particular through strengthened VAT information processing.

- Medium-term: Full alignment of the tax acquis including the Community’s transitional VAT regime; review existing laws and ensure compatibility with Code of Conduct for business taxation; strengthen administrative capacity and control procedures including administrative cooperation and mutual assistance.

The NPAA contains the following priorities:

- Short-term priority: Provide conditions for efficient implementation of the VAT and Excise Acts; improve the procedure and means of forced collection of government receivables, control over persons and entities, who or which have to pay taxes, and improve the efficiency of Tax Administration, taking into consideration the new structure and objectives of Tax Authorities; build up a system for efficient control over VAT proceeds and combat tax fraud by providing conditions for the implementation of Regulation 218/92/EEC concerning administrative co-operation and Directive 77/799/EEC concerning mutual assistance.

- Medium Term: Provide conditions for effective implementation of the new Tax procedures code; strengthen control over the production and import of excise goods.
3. Description

3.1 Background and justification

The General Tax Directorate (GTD) under the auspices of the Ministry of Finance is responsible for the overall administration and collection of central government taxes including personal income and corporate taxes, local and municipality taxes, and most VAT and excise duties. Responsibility for tax policy has recently been transferred to the Tax Policy Directorate of the Ministry of Finance. The Customs Administration, which also reports to the Ministry of Finance, collects VAT and excise duties on imported goods, alongside import duties. The National Social Security Institute (NSSI), which reports to the Ministry of Labour, collects social security contributions.

In the past, GTD has suffered from inadequate organisation, weak management, the lack of a clear strategy for managing taxpayer compliance, problematic collection, enforcement and audit efforts and poor management of the acquisition and use of technologies.

The Commission’s 1999 Regular Report on Bulgaria’s preparations for accession commended the authorities’ efforts to align its legislation in the area of taxation and indicated that, if the effort is sustained, Bulgaria should be able to reach a satisfactory level of harmonisation. But the Report expressed some concern over Bulgaria’s capacity to operate and enforce tax legislation and said that these issues should receive special attention.

In 1999 GTD undertook a thorough review of its organisation and activities. As a result, the internal organisation structure was changed from type of tax to a functional basis that includes departments for taxpayer registration, revenue accounting, audit, collection, appeals, enforcement, etc. GTD now comprises Headquarters, 5 Regional Tax Directorates and 28 Territorial Tax Directorates, plus local Tax offices and Bureaux.

The introduction of unique taxpayer identification codes in 1999 and the adoption of a Tax Procedures Code at the beginning of 2000 were important recent developments. The Code introduced new legal relations between GTD and taxpayers and modified the functioning of GTD.

Under the Phare Customs Transit Facilitation Programme, a Fiscal Blueprints (FBP) exercise is being conducted in all candidate countries by the Intra-European Organisation of Tax Administrations (IOTA) to establish best-practice benchmarks for tax administration. Based on a common set of blueprints elaborated by the European Commission and EU member states in October 1999, and a subsequent country-specific gap and needs analysis, IOTA is assisting Bulgaria to draw up by July 2000 a Business Change Management Plan to prepare further administrative reform. The project described in this fiche is directed largely at implementing the recommendations of the FBP exercise. The detailed results and activities in sections 3.3 and 3.4 below will be updated when the final results of the FBP exercise become available.
Meanwhile, the Ministry of Finance has recently decided, with encouragement from the IMF, to set up a Unified Revenue Collection Agency (URA), made up of GTD and parts of NSSI responsible for collecting social security contributions. In the IMF’s view this consolidation will provide the opportunity to:

- Further rationalise the bases for tax and social security contributions;
- Consolidate filing and payment of tax and social security contributions;
- Integrate the tax and social contributions collection and enforcement functions;
- Reduce compliance costs of employers and contributors alike.

URA will become the single, rationalised and streamlined body responsible for the administration and collection of all taxes, social security and other liabilities to the state, except the indirect taxes on imports collected by Customs.

A joint Project Team has been established, including experts from GTD, NSSI and IMF, to develop a plan for establishing URA. A concept paper should be ready for adoption by the Government by the end of June 2000. On current plans, URA would be formally established on 1 January 2001 and be fully operational by the beginning of 2002.

The decision to create URA provides an opportunity to apply the recommendations of the FBP exercise in a wider context and opens the door for a comprehensive modernisation of tax administration in Bulgaria. The project described in this fiche is designed to capitalise on this opportunity.

3.2 Linked activities

As explained in section 3.1 above, the current project stems from the recommendations on tax administration being developed from the FBP exercise conducted by IOTA.

Under the 1999 Phare National Programme, 0.5 million euro was allocated for strengthening the institutional capacity of GTD, including the elaboration of a legislative basis for establishing a system of excise goods bonded warehouses.

USAID is currently sponsoring three projects in the area of tax administration. The first will prepare the establishment of a network of tax declaration processing centres. The second will develop and implement an automated system for selecting taxpayers for audit. The third will introduce computerised models for the analysis and estimation of tax revenue. The Bulgarian Tax Administration is seeking additional support from USAID to establish a national training centre, and to develop and introduce security procedures for protecting tax declarations.

The IMF has provided GTD with advice in the context of its regular policy discussions with the authorities. Following the decision to establish URA an IMF short-term adviser is currently assisting in the preparation of the URA concept paper. It is expected that, once the concept paper is approved, the IMF will provide a long-term expert to support the establishment of URA. The World Bank, while not directly involved in supporting GTD, has assisted NSSI to improve its management and its collection functions through a USD 24.6 million project loan. The Bank is currently looking at the possibility to support the establishment of the URA through a project loan that will be appraised in July 2000.
3.3 Results

The expected results of the project correspond to the major “gaps” identified in the FBP exercise. They are:

• Harmonisation and codification of substantive tax legislation;
• Improved tax administration, collection and enforcement, and in particular a higher level of voluntary compliance with tax liabilities;
• Development and implementation of a GTD human resources management strategy;
• Enhanced administrative co-operation and exchange of information with the tax administrations of EU member states and associate countries.

The results expected of the project will be reviewed in the light of the final results of the FBP exercise, which will be available by July 2000.

3.4 Activities

The project’s activities are directed at achieving the four results described above. The terms “tax administration”, “tax area”, “taxpayers” etc are used for brevity but pertain to activities relating to both tax and social security administration and collection.

Result 1: Harmonisation and codification of substantive tax legislation

• Development of the respective methodologies for (i) the assessment of the mutual dependence between existing regulations and (ii) for the proportional imposing of legal sanctions;
• Review of the Bulgarian tax legislation and preparation of draft changes for harmonisation with EU legislation;
• Preparation of a draft Tax Code encompassing all Bulgarian tax legislation.

Result 2: Improved tax administration, collection and enforcement, and in particular a higher level of voluntary compliance with tax liabilities

• Development of a Communication Strategy and Implementation Plan for GTD, including:
  - internal communications within GTD;
  - computerised and paper-based tools for providing information to taxpayers about application of tax legislation, tax liabilities, tax procedures, terms for payment, sanctions, appeal of tax acts, etc.;
  - external communications with national, foreign or international agencies and organisations.
• Implementation of the first steps of the Communication strategy, aimed at increasing the voluntary compliance of taxpayers.
• Assistance to the Audit unit for the elaboration of representative audit methods and preparation and implementation of a methodology for representative audits.
• Review of the operations of the Operational Control unit with the view of establishing the new anti-tax fraud unit; support in the establishment of the anti-tax fraud unit.
• Review of the operations of the Internal Control unit; support for strengthening the operations of the Internal Control unit.
Result 3: Development and implementation of a GTD Human Resources Development Strategy

- Development and implementation of a Code of Ethics for GTD to increase taxpayers’ confidence in its professionalism, probity, equality of treatment, impartiality, lawfulness and transparency in the actions and behaviour of the tax employees.
- Development of a Strategy for human resources development (for 1-3 years) supporting the Business Strategy of GTD, including:
  - Focusing individuals’ efforts on achieving the strategic objectives and intentions of GTD;
  - Studying the needs of staff for each activity and organisational subdivision;
  - Planning of the necessary human resources for the implementation of the strategic objectives;
  - Attraction, recruitment, appointment and development of staff through specific programmes for induction and adaptation of newly appointed employees;
  - Clear separation of the responsibilities at all levels for achieving precise definition of the individual responsibilities;
  - Development of job descriptions based on the analysis of the work technology, specificity and division of labour for each job position;
  - Identification and application of criteria and indicators for estimation of the fulfilment of working process requirements and business strategies;
  - Introduction and implementation of a self-assessment system and a system for assessment of the individual performance and development relating to the individual planning;
  - Fair remuneration dependent on the individual contribution and rewarding the additional efforts in a way to make it clear that each bonus is associated with certain merit;
  - Improvement of the working environment.
- Development of a comprehensive Implementation plan for training and human resources development in GTD (including managers at different levels) supporting the overall Strategy for human resources management;
- Establishment and development of internal training team within GTD.
- Implementation of the Human Resources Development Strategy for the first year by:
  - Development of Methodology for specialised training on implementation of new legislation;
  - Development of procedures for risk management in connection with performance management;
  - Carrying out a series of purpose-oriented training courses in specific areas of activity of GTD, e.g. enforcement of tax legislation, tax control, collection of arrears, taxpayer service, management and ethics, communications, application of Double Taxation Treaties, etc;
- Supply of training equipment, handouts and software.
Result 4: Enhanced administrative co-operation and exchange of information with the tax administrations of EU member states and associate countries

- Review of existing, and proposals for rationalisation of, the exchange of information between GTD and other national institutions (eg. Council of Ministers, ministries, judiciary institutions, etc.) and between GTD and the tax administrations of EU member states and associate countries;
- Adoption of EU Directives concerning administrative co-operation and exchange of information;
- Institutionalisation of the Central Liaison Office and preparation for exchange of information on indirect taxes, tax fraud, preventive control and early warning, including:
  - Organisation of work, functions and requirements to its staff;
  - Delegation of rights and obligations - authorisation and representative powers of the Office and the relevant persons;
  - Preparation of casual work facilities for such an office - forms, stamps, etc.;
  - Samples of contracts and instructions for their implementation;
  - Supply of equipment and software.

4. Institutional framework

The beneficiary institution for this project will be the new Unified Revenue Collection Agency (URA) that is expected to absorb the functions of GTD on 1 January 2001. As described in section 3.1 above, URA will be a semi-autonomous agency accountable to the Ministry of Finance through a Deputy Minister. It will be responsible for the administration and collection of all central government taxes (apart from those collected on imports by Customs) and social security contributions.

URA will operate under a Supervisory Board, comprising a representatives of the Ministry of Finance, Ministry of Labour and NSSI, which will give strategic direction, approve annual business plans and monitor performance. Taxpayer consultation and involvement will be provided using a private sector Advisory Board.

URA will have a headquarters operation to undertake the range of strategic tasks needed for efficient and effective tax administration, and a function based internal organisation to cover the full range of tax administration activities. It will operate through a network of local offices with a special unit to handle large taxpayers. It will be responsible for meeting its own IT requirements, including telecommunications infrastructure, database and applications design, and developing an integrated information system for management and reporting.

5. Budget

<table>
<thead>
<tr>
<th>Contract (million euro)</th>
<th>Investment support</th>
<th>Institution building</th>
<th>Total Phare</th>
<th>National Co-financing</th>
<th>TOTAL</th>
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<td>Twinning Covenant</td>
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<td>1.8</td>
<td>-</td>
<td>1.8</td>
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<td>-</td>
<td>0.2</td>
<td>-</td>
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<td>1.8</td>
<td>2.0</td>
<td>-</td>
<td>2.0</td>
</tr>
</tbody>
</table>
6. Implementation Arrangements

6.1 Implementing Agency

The Central Finance and Contracts Unit (CFCU) in the Ministry of Finance will be the Implementing Agency.

The beneficiary institution is URA. The implementation of the Project will be under the responsibility of a Deputy-Director General of URA in the capacity of a Senior Programme Officer (SPO). A unit of 3-4 full-time employees of URA will be created under the SPO to perform the functions of a Project Implementation Unit (PIU). Its main functions will involve carrying out the operational and organisational activities, assisting and monitoring the implementation of the phases of the project and reporting on their successful and efficient realisation. The head of the PIU will be nominated by the SPO and will report to him for the project implementation.

It is expected that implementation of all donors’ support will be handled under the same management structure, to ensure effective coordination.

The SPO will convene, before the project commences, a Steering Committee to assist and monitor project implementation. The composition of the steering committee will be discussed with the EC Delegation. It is likely to include senior management of URA, representatives from the Ministries of Finance and Labour, the twinning team under this project, the EC Delegation, IMF and any other external providers of technical assistance for tax administration. The steering committee will meet regularly during project implementation.

For the implementation of Result 1, a special working group on tax harmonisation will be created comprising representatives of GTD, Ministry of Finance Tax Policy Department, Ministry of Justice, etc. to assist the development of the new harmonised code.

URA will be responsible for providing all necessary administrative and logistical support to the twinning team delivering services under this project, including offices and equipment, communications, translation and interpretation, and open access to URA senior management.

6.2 Twinning

The project will be delivered through a twinning arrangement with the tax administration of one or more EU member states. Member states interested in obtaining further information should contact Mr Krassimir Ivanov, Head of International Operations Department, General Tax Directorate, 52 Dondukov Blvd, 1000 Sofia, Bulgaria, phone (+3592) 9859-3335, fax (+3592) 9859-3340, e-mail k.ivanov@taxadmin.government.bg.
The ideal twinning team will have the following profile:

**Project Leader** with overall management of the inputs of the member state(s). The Project Leader is expected to be a senior manager in the tax administration of the lead member state. (S)he must have good leadership skills and a broad knowledge of policies and processes in the area of tax administration, including the relevant EU acquis. The Project Leader is expected to devote a minimum of 3 days per month to the project, including one visit every 3 months.

**Pre-accession Adviser** (resident for about 18 months), who will be responsible for the overall implementation of the project in Bulgaria with the following profile:

- Extensive experience and competence (at least 10 years) in the tax area, in particular in restructuring and modernisation activities;
- Extensive experience (at least 5 years) in management of institutional development project;
- Familiar with the tax and social security legislation and best practice of the EU administrations in those areas;
- Experience with the establishment of office and management procedures;
- Expertise with on the job training and daily knowledge transfer;
- Fluency in English;
- Computer skills.

**Short-term experts** with relevant experience and competence in the following activities:

- **Lead expert** (for 6 months) for legal framework analysis and harmonisation of legislation, development and introduction;
- Codification of tax legislation (2-3 months);
- Taxpayer services;
- Establishment and operation of tax anti-fraud units;
- Risk evaluation and management (both for internal and external risk);
- Internal control units operation;
- Communications - internal (within the administration) and external (with other institutions);
- Audit methodologists;
- Human Resources Management - strategy, methodology, evaluation of performance, remuneration and bonuses, preparation of Code of Ethics, planning of HR development, career path building, working environment;
- Training - methodology, preparation, delivery, assessment of effectiveness of training;
- Administrative co-operation and mutual assistance;
- Exchange of information - establishment and operation of CLO.

The twinning team will assist the beneficiary institution in defining the specification of the necessary equipment under the separate supply contract handled by the CFCU and evaluating bids.

6.3 Non-standard aspects

None.
6.4 Contracts
Two contracts are envisaged for the complete project as follows:
Contract 1: Twinning covenant
Contract 2: Supply of equipment (cf. Annex 4 for indicative list of equipment)

In the event that no suitable twinning proposal is forthcoming, the project will instead be implemented through conventional technical assistance.

7. Implementation Schedule

The overall framework for project realisation, described in more details in the Annexes, will be as follows:

<table>
<thead>
<tr>
<th>Event</th>
<th>Date</th>
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</thead>
<tbody>
<tr>
<td>Tendering procedures</td>
<td>July 2000</td>
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<tr>
<td>Finalisation of the twinning arrangements</td>
<td>December 2000</td>
</tr>
<tr>
<td>Beginning of the activities under the project</td>
<td>January 2001</td>
</tr>
<tr>
<td>Achievement of results 2,3</td>
<td>June 2002</td>
</tr>
<tr>
<td>Achievement of result 4</td>
<td>October 2002</td>
</tr>
<tr>
<td>Achievement of result 1</td>
<td>December 2002</td>
</tr>
</tbody>
</table>

8. Equal opportunity

Equal participation in the project by women and men will be assured. There will be no bias in relation to gender, ethnic origin, religious or political affiliation.

9. Conditionality and sequencing

9.1. Conditionality

- The Government of Bulgaria will approve the concept of URA, including its structure and functions, by the end of June 2000.
- The Deputy Minister of Finance will establish by the end of June 2000 a donor co-ordination group including the beneficiaries and all the donors that will support the modernisation process. This will ensure proper resourcing of the process and avoid overlapping.
- By the beginning of September 2000 a Project Implementation Unit will be established at GTD / URA to carry out the operational functions, assist and monitor the implementation of the phases of the project and will report on their successful and efficient realisation.
- The Minister of Finance will ensure that the legislative amendments necessary to achieve result 1 of the project are promptly presented to the Parliament for approval.
- The Government will maintain a consistent policy in the area of tax reform, and adhere to the objectives on tax administration underlying this project, throughout project implementation.
- Projects to be implemented through twinning require the full commitment and participation of the senior management of the beneficiary institution. In addition to providing the twinning partner with adequate staff and other resources to operate effectively, the senior management must be whole-heartedly involved in the development and implementation of the policies and institutional change required to deliver the project results.
9.2. Sequencing

May 2000       Finalisation of URA concept paper
June 2000       Completion of FBP and final Business Change Management Plan
End June 2000   Approval by CoM of the URA concept paper
End June 2000   Establishment of a donor co-ordination group chaired by the Deputy Minister of Finance
July 2000       IMF Long Term Adviser in place
July 2000       World Bank project appraisal Mission
September 2000  Establishment of the Project Implementation Unit
January 2001    Establishment of URA
January 2001    Start of project activities
January 2001    Start of World Bank project
January 2002    URA fully operational

ANNEXES

1. Logical framework matrix
2. Detailed implementation chart
3. Contracting and disbursement schedule
4. Indicative list of equipment to be procured
### Annex 1 to Summary Project Fiche

#### LOGFRAME PLANNING MATRIX FOR "REFORM AND MODERNIZATION OF TAX ADMINISTRATION"

| Programme name and number: | 18.04.2000 |
| Contracting period expires: | 31 December 2002 |
| Disbursement period expires: | 31 December 2003 |
| Total Budget (MECU): | 2.0 |
| Phare contribution (MECU): | 2.0 |

**Wider objectives:**

- To improve the administration, enforcement and collection of taxes in Bulgaria.

**Indicators of Achievement**

- Level of implementation of the middle term priorities in the NPAA, concerning:
  - Harmonization of tax legislation;
  - Enhancement of operations;
  - Modernization of human resource management;
  - Administrative co-operation.

**Assumptions and Risks**

- The Government will maintain a consistent policy in the area of tax reform, throughout the duration of implementation.

**Immediate Objective (Purpose):**

- To support the modernisation of tax administration by implementing the recommendations on tax administration best-practices made by the recent Fiscal Blueprints Exercise conducted by the Intra-European Organization of Tax Administrations.

**Indicators of Achievements**


**Assumptions and Risks**

- A Deputy Minister of Finance will establish the Donor co-ordination group including the beneficiaries and all the donors that will support the modernisation process.
- The Government of Bulgaria will approve the URA Concept including its structure and functions by the end of June 2000.

**Results**

- Harmonisation and codification of substantive tax legislation;
- Improved tax administration, collection and enforcement;
- Higher level of voluntary compliance with tax liabilities;
- Development and implementation of a GTD human resources management strategy;
- Enhanced administrative co-operation and exchange of information with the tax administrations of EU member states and associate countries.

**Indicators of Achievements**


**Assumptions and Risks**

- The senior management of URA will be fully committed in the development and implementation of the policies and institutional changes required for delivering the project results.
- The Ministry of Finance will ensure that the legislative amendments necessary to achieve Result 1 are promptly presented to the Council of Ministers for approval.

**Activities**

- Methodologies for (i) assessment of the mutual dependence between existing regulations and (ii) for the proportional imposing of legal sanctions;
- Draft Tax Code encompassing all Bulgarian tax legislation.

**Assumptions and Risks**

- A Project Implementation Unit (PIU) will be established at GTD / URA by beginning of September 2000 to carry out the operational functions, assist and monitor
<p>| | | |</p>
<table>
<thead>
<tr>
<th></th>
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<tbody>
<tr>
<td>• Communication Strategy and Implementation Plan for GTD;</td>
<td>• Methodology for representative audits;</td>
<td>• the implementation of the phases of the project.</td>
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<td>• Methodology for representative audits;</td>
<td>• Support in the establishment of the tax anti-fraud unit and for</td>
<td>• Proper resourcing of the process and avoiding of overlaps will be ensured.</td>
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<td>• Support in the establishment of the tax anti-fraud unit and for</td>
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<td>strengthening the operations of the Internal Control unit;</td>
<td>• Code of Ethics for GTD and a Strategy for human resources</td>
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<td>development;</td>
<td>• Supply of training equipment, handouts and software;</td>
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<td>• Adoption of EU Directives concerning administrative co-operation;</td>
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<td>• Adoption of EU Directives concerning administrative co-operation;</td>
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Annex 2 to Project Fiche

DETAILED IMPLEMENTATION CHART

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<th>CONTRACTS</th>
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<th>2002</th>
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<tr>
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<td>2. Supply of equipment</td>
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Legend
- Tendering and contracting
- Implementation and disbursement

Annex 3 to Project Fiche

CONTRACTING AND DISBURSEMENT SCHEDULE

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<td>1.6</td>
<td>1.8</td>
<td>1.9</td>
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</table>
ANNEX 4
INDICATIVE LIST OF EQUIPMENT

The equipment to be provided under Phare 2000/IB/FI-06 project is divided into two approximately equal parts:

1. Software for the institutionalisation of the Central Liaison Office and preparation for exchange of tax information aimed at achieving Result 4 of the Project.

2. Procurement of equipment for implementing the Human Resources Development Strategy; i.e. organising of training courses on computer literacy and implementation of the new tax legislation. There are 5 locations in the country where such training centres should be properly equipped.

1. The IT expert from the twinning partner shall specify and monitor the procurement of the relevant softwares necessary for processing information exchanges with other EU member states.

2. The training courses will be organised in a modern manner: Computer modelling of the process, educational programmes combining theory in general and practical group exercises. It is essential the equipment of one training room to include:
   - System for sound and video presentation, including devices for reinforcement and mixture of the sound, radio-microphones, Multimedia projector, Screens…
   - Information technology equipment: 10 - 15 personal computers, servers, local area network…
   - The IT expert from the twinning partner shall provide advices upon the various equipment necessary for the establishment of a modern video-conference system linking Bulgaria’s main tax training centers. Indicatively, it could include one server, 5 video-conferencing ISDN devices together with peripherals.
   - The twinning expert shall monitor the procurement and installation of the equipment into the selected training centers. All procurement shall be carried out in accordance with the Phare DIS rules.
## ANNEX 5

### INDICATIVE ASSESSMENT OF REQUIRED INPUTS OVER PROJECT PERIOD, WITH INDICATIVE COSTS

<table>
<thead>
<tr>
<th>Project BG0005-03</th>
<th>Advisors profile foreseen</th>
<th>Person-months of full-time-equivalent Advisers</th>
<th>Indicative costs inc overheads, EUR mn</th>
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<td>Institution Building</td>
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<td>Project direction and co-ordination</td>
<td>Project Leader Director from EU twinning partner</td>
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<tr>
<td>Project management on-site</td>
<td>Resident Pre-Accession Adviser Project management and procurement of training equipment Interpreters, Support services</td>
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<td>0.3</td>
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<td>Harmonisation of Bulgarian Tax Legislation with EU requirements</td>
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<td>Development and Implementation of Tax HR strategy and Code of Ethics</td>
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<tr>
<td>Development and Implementation of Tax Communication strategy</td>
<td>Adviser on communication to taxpayers</td>
<td>3</td>
<td>0.05</td>
</tr>
<tr>
<td>Establishment and support of the Anti-fraud Unit</td>
<td>Advisor on anti-fraud measures and operations, including training</td>
<td>5</td>
<td>0.1</td>
</tr>
<tr>
<td>Support of the Audit unit</td>
<td>Adviser on representative audit methods</td>
<td>3</td>
<td>0.05</td>
</tr>
<tr>
<td>Support for the Internal Control Unit</td>
<td>Adviser on Internal control measures and operations</td>
<td>3</td>
<td>0.05</td>
</tr>
<tr>
<td>Establishment of Information exchanges with EU member states</td>
<td>Advisor/ Legal expert on administrative exchanges between EU MS Specifications and procurement of specific softwares and piloting</td>
<td>4</td>
<td>0.1</td>
</tr>
<tr>
<td>TOTAL</td>
<td>8-10 short-term experts</td>
<td>65</td>
<td>1.4</td>
</tr>
</tbody>
</table>

*Note.* The PAA and some of the advisers may be able to undertake more than one of the tasks identified.