

Meeting of IOTA Forum on Human Resource Management
**Future-proof Learning and Development (L&D) for the Innovative
and Agile Tax Administration**

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Hybrid event

COUNTRY PROFILE COMPILATION

News title and summary:	
Azerbaijan	<p>Leadership Capacity Building</p> <p>The State Tax Service under the Ministry of Economy of the Republic of Azerbaijan has identified the strengthening of human capital as one of its key strategic priorities to ensure a flexible, innovative, and citizen-oriented tax administration. To this end, a comprehensive training and development strategy is being implemented to enhance the professional competencies of both management and staff. Training programs are conducted in line with the officially approved Competency Model, covering core areas such as leadership, results orientation, collaboration, and service to citizens. These programs place particular emphasis on the development of soft skills, including communication, team leadership, and strategic thinking. In recent years, collaboration with leading national universities and training companies has been reinforced in this area. At the same time, to support digital transformation and align with the latest trends in tax administration, the State Tax Service has placed strong focus on developing employees' digital and technical skills. Dedicated programs have been launched in areas such as data analysis, use of digital tools, process automation, and modern tax technologies. These efforts are further strengthened through cooperation with internationally recognized training and consulting institutions. In addition to leadership and digital capability building, the State Tax Service also prioritizes the continuous development of functional and job-specific knowledge. As part of this, professional upskilling programs are regularly conducted for employees across all operational levels. These programs are delivered through hybrid learning formats, combining in-person and online sessions to maximize accessibility and engagement. To ensure systematic and scalable learning, a Learning Management System (LMS) has been implemented. This platform allows employees to access structured learning paths, track progress, and participate in interactive, self-paced e-learning modules tailored to their job roles. The LMS is increasingly used as a key tool in supporting lifelong learning and institutional knowledge retention. Furthermore, individual coaching sessions based on 360-degree feedback are conducted</p>

	for senior managers to enhance strategic leadership capacity. The State Tax Service is also committed to fostering an inclusive work environment, with a strong emphasis on gender equality and equal access to development opportunities for all employees. Through this integrated and forward-looking approach, the State Tax Service is building a resilient, competent, and innovation-driven workforce, well-equipped to deliver high-quality public services in a rapidly evolving tax environment.
Bosnia and Herzegovina (ITA)	Test on indirect taxes ITA is the institution responsible for collecting indirect taxes in Bosnia and Herzegovina. Over the past year, ITA launched a project to test the knowledge about indirect taxes. All employees who have been with the administration for less than 10 years were required to undergo training and pass an indirect tax test, in accordance with their professional qualifications. The test was divided in two main parts: general and specialized. The general part included an overview of the institution's jurisdiction and organization, while the specialized part was divided into customs and tax systems. The test was taken seriously, and the results quickly became visible in business processes. The media also reported on the test, which helped raise the institution's reputation among the public
Bulgaria	New hires in the Training Department We are excited to welcome three new colleagues to our department! Two of them bring valuable digital skills and experience in creating e-learning content to support the development of our digital training materials. Their expertise will help us enhance the quality and interactivity of our online courses. Our third new hire is an English Language Trainer who contributes to improving employees' communication and presentation skills in the English language along with introducing various learning formats to level up their language skills. We look forward to the outcomes of the fresh ideas and energy they bring, and we are confident that their contributions will strengthen our team capacity and impact.
Croatia	Increased number of online trainings Croatian Tax administration in 2025. has increased number of online trainings than in previous years. After covid pandemic, our employees are more familiarized with the use of platforms such as MS Teams and are more interested to participate in online transfer of knowledge. Online trainings are conducted regularly (every month) on combating corruption (goal is to raise awareness on this important issue for 90% of total employees by the end of 2027.) and periodically on current issues such as legislative changes in tax

	area when it's crucial to disperse information to a large number of employees in a short time period.
Cyprus	<p><i>Launching a Tax Academy / Hybrid training environment / Training in Direct Tax Launching a Tax Academy</i></p> <p>The Cyprus Tax Department is currently launching a Tax Academy. The vision behind this is to:</p> <ul style="list-style-type: none"> • empower our colleague (furtherly) with knowledge and skills around tax issues • provide Up-to-date knowledge on the latest tax laws, regulations, and practices • provide hybrid participation as a means of "knowledge for all" • share knowledge, identify grey zone, resolve issues, promote best practices and ensure consistency in the application of tax policies/laws and procedures • award them with certificates. <p>At this initiation stage we have finalised the official name and trade mark of the academy. Hybrid training environment: As part of our department's ongoing Learning and Development (L&D) efforts, "We've upgraded our training environment to a hybrid model, allowing participants to join either in person or virtually. This ensures that everyone can access high-quality training regardless of their location, schedule, or personal circumstances. No one is excluded. All participants have the same access to content, trainers, and collaboration. Training in Direct Tax: End of 2024 beginning of 2025 we offered a comprehensive and structured learning experience to our colleagues around Direct Tax issues. Training sessions designed to fully cover all aspects of direct taxation. Participants gain in-depth knowledge of laws, regulations, legal decisions and practical applications, ensuring they are well-equipped to interpret, apply, and comply with direct tax requirements. In this training session trainers/tax experts came both within and outside Tax Department. The experience and knowledge shared, between the tax experts, in an interactive environment provided a 360° view of direct taxation resulted in a constructive and explosive outcome that benefited all. Additionally seminars are being organized and will be addressed to all colleague on how to serve the taxpayer at the service centres, during the taxpayer's examination or during telephone communication.</p>
Finland	<p><i>L&D Focus Areas in Finnish Tax Administration 2025</i></p> <p>In 2025, our Learning & Development efforts have focused on three key themes: leadership development, AI competence, and employee skills. Leadership plays a vital role in implementing our strategy and achieving organizational goals. We emphasize that good people leadership is a shared responsibility across all management levels. A major initiative has been our middle management development program, launched in 2024. It includes</p>

	<p>a 360° assessment and six thematic sessions covering strategic leadership, goal and data-driven leadership, change and communication, learning and competence development, collaboration and work culture, and wellbeing and employee experience. Development is supported by peer discussions and group coaching. Additionally, we recently initiated a long-term leadership development program for supervisors and operational team leaders, running until the end of 2026. The goal is to iteratively and impactfully enhance leadership skills, culture, and practices through lightweight, scalable, and practical learning experiments—focusing strongly on future leadership capabilities and embedding development into everyday work. During this year, we have also introduced Copilot Chat, an AI assistant, in phases across the organization. Beyond learning to use the tool, our aim is to build AI literacy and integrate AI into everyday employee skills in a controlled and meaningful way. Lastly, we have updated our employee skills framework to reflect the evolving work environment. These updated skills support performance and continuous learning, and their development is systematically promoted throughout the year.</p>
Georgia	<p>Annual Planning and Workload Measurement in GRS</p> <p>The Revenue Service employs about 4,000 people, It includes five operational departments and head office. Every December, we create operational plans for each of our operational departments – such as Audit, Tax Monitoring, Customs, etc. These plans are prepared by a special working group, which includes members from the HR, Analytics, Methodology departments, and the relevant operational department. We make new plans based on:</p> <ul style="list-style-type: none"> • Number and capacity of staff; • Priorities for the coming year; • Past performance data; • Average working hours required per task; • Employees' holydays. <p>The number of employees directly affects how many activities we plan. The plans are approved by Risk Management Council. When the plan is approved:</p> <ul style="list-style-type: none"> • All managers break it down into monthly tasks for their units. • Each employee receives individual tasks and performance targets in January, through an internal electronic system. • These targets include Key Performance Indicators (KPIs) and required competencies. Managers monitor progress permanently. There is a quarterly review on the both levels - the department and employee. <p>Individual performance assessment system is based on two components:</p> <ul style="list-style-type: none"> • 70% – Achievement of goals (quantitative tasks, deadlines, targets);

	<ul style="list-style-type: none"> • 30% – Competencies (how the work was done – skills, behavior, attitude). Managers evaluate their employees twice a year, using a 4-point scale: 1. Unsatisfactory 2. Satisfactory 3. Good 4. Excellent. We also have quarterly check-ins, when managers and employees discuss progress, difficulties and how to improve them. Managers are responsible for: <ul style="list-style-type: none"> • Setting realistic and fair individual goals based on the official plan; • Monitoring progress regularly; • Giving honest and constructive feedback; • Planning development and improvement activities. Good performance can lead to: <ul style="list-style-type: none"> • Promotions – e.g., if junior auditor gets twice “4” scores he can be a candidate for a higher position; • Financial rewards; • Training opportunities; In case of bad performance can lead to disciplinary action. <p>Annual Planning and Workload Measurement in GRS.docx https://www.iota-tax.org/ngsb/file/297/a6403135e3c45d2506a4e729107b16f0-68a85b4036351</p>
Hungary	<p>New credit-based further training system in the NTCA Hungary</p> <p>The first 4 years period of the new credit-based further training system had been implemented from 1st January 2024 in the National Tax and Customs Administration of Hungary. It means that every employee of the Administration needs to collect a certain number of credit-points in every 4 years. There are different possibilities for completing this obligation: it can be done by participating on the administration's internal trainings as trainees, trainer, or curriculum author. There was a huge number of the training needs in the first year of the new system what was satisfied not only by face-to-face trainings but also electric courses (on-line trainings and e-learning courses). There is a significant development of the e-courses not only on tax and customs professional topics but also on IT, foreign language, and soft skills trainings.</p> <p>In 2024, more than 80% of the training participants completed the courses in e-format and this tendency continues also in 2025. The training institute is taking a great care – especially in the e-learning development process - to provide methodological support for the curriculum authors. In parallel with the implementation of the new credit-based further training system, the new basic training system – which was implemented in 2023 – has also been further developed and some of the modules of the basic trainings can be completed also by the senior officials as refreshment courses.</p>

Ireland	<p>Revenue recently introduced a new 'modular' tax training programme to replace a generic accredited training programme that had been in place for 20 years</p> <p>A comprehensive review of our accredited programme found that large portions of the training may not be relevant to an officer's role, due to their location and the types of cases they would be working. The structure of the old programme, with trainees undertaking multiple modules at the same time, also created difficulties as there was a large volume of training, and it was often difficult for trainees to catch-up if they were unavailable for any classes. The primary purpose of our training is to equip our staff with the skills and knowledge they need to succeed in their role. On that basis, we decided to make all the modules available on a standalone basis, with staff undertaking one module at a time. Modules now comprise a combination of eLearning content and in-person workshops. Undertaking one module at a time reduced the training schedule, so trainees would have a greater opportunity to apply their learning in the role – a lack of opportunities to apply their learning was a major issue highlighted in the review. All of the eLearning content is also available for all staff to access as and when required. The departure from generic training solutions means that managers are now required to identify training needs for their staff, which is something that has not been required to a large extent previously. To assist with this process, we have designed a capability assessment framework for Revenue that will have benefits extending beyond L&D. A high-level overview of our proposed framework is attached to our country news update.</p> <p>Capability Matrix Overview - Ireland.docx (https://www.iota-tax.org/ngsb/file/340/180b81b03ad3ac8057594a3c1aed3911-68da93de279b9)</p>
Italy	<p>A Digital Application to Manage Development Opportunities and Horizontal Careers in the Italian Revenue Agency</p> <p>In line with the latest dispositions of the Italian Ministry of Public Administration, the Italian Revenue Agency strongly values the competences, and career-related motivation of its human resources. To give concrete shape to this strategy, the Italian Revenue Agency has created and implemented a process to manage the development and horizontal career paths of its employees, via an in-house built digital application that follows and monitors the entire process.</p> <p>The application allows the Italian Revenue Agency to manage two types of organizational and HR needs:</p> <ol style="list-style-type: none"> Voluntary requests of employees who would like to grow professionally and experience a development path to change job position (moving horizontally through the organizational structure)

	<p>b) Work-related demands of Team Managers or Directors for specific professionals to cover certain job positions, which also accounts for different degree of organizational urgency. The application records all the job positions (associated with specific activities performed) for the human resources of the Italian Revenue Agency and it manages the requests of both employees and managers/directors to activate HR development initiatives. The application then traces all phases and activities related to development initiatives that are instrumental to changes of job positions and horizontal careers. Through the web interface the HR team and Directors can always view the applicants' profiles and decide if they fit any vacant job position that is urgently needed, organize and schedule development initiative through training or other activities, and decide whether at the end of the development path, the employee is ready to cover the new job position. The final aim is to ensure that both employees' career-related aspirations and managers' organizational needs are met, and the process is transparent, recorded and smooth.</p>
<p>Latvia</p>	<p>Latvian Tax Administration Undergoes Strategic Reorganisation</p> <p>In October 2024, the Latvian Saeima approved a major reorganisation of the State Revenue Service (SRS). This reform is designed to reposition the SRS as a service-oriented tax administration partner, rather than a law enforcement body. Main changes include:</p> <ul style="list-style-type: none"> • Separation of investigative functions: The investigative and operational functions of the Internal Security Department of the State Revenue Service are transferred to the Corruption Prevention and Combating Bureau (KNAB) as of January 1, 2025. This move aims to centralize anti-corruption efforts, enhance investigative independence, and improve inter-agency cooperation. As part of the reorganization of the SRS, the functions of the Tax and Customs Police Department will be separated from SRS. These functions will be transferred to a newly formed Tax and Customs Police structure under the supervision of the Minister of Finance. This change is part of a broader reform aimed at transforming SRS into a client-oriented tax administration, with law enforcement responsibilities delegated to specialized institutions. Focus on client service: Units not directly serving taxpayers will be separated, allowing the SRS to concentrate on consultation, support, and service delivery. • The new SRS Law will come into force in 2026. • The IT management function has been strengthened, and starting from May 2025, the core business information systems in the field of taxation are centralized within the SRS IT Department. This includes business management and project functions, along with their methodological guidance.

	<ul style="list-style-type: none"> The support units of SRS is being reorganized—instead of the current 4 independent structural units (Strategic Management and Public Relations Department, HR Department, Finance Department, and Operational Department), two new departments will be established. The aim of this reorganization is to consolidate support processes and human resources, reduce internal bureaucracy, and increase accountability within the units responsible for strategic development, personnel policy, finance, and logistics. This will also strengthen the design of public services provided by SRS and improve the efficiency of internal processes.
Poland	<p><i>Comprehensive database of internal trainers</i></p> <p>Within the National Revenue Administration (NRA), a comprehensive database of internal trainers is in place, currently comprising over 800 experts. These trainers have the opportunity to continuously develop their competencies through a wide range of training programs, including Trainer Academy – Level I, Trainer Academy – Level II, training in the use of online training tools, and Voice Emission. The development of trainers is further supported by professional supervision and training observations, which ensure the maintenance of high didactic standards. Trainers not only conduct training sessions but also actively participate in the development of training programs and educational materials, thereby fostering knowledge exchange and the dissemination of best practices. In the case of new initiatives, targeted recruitment processes are carried out, enabling the trainer base to respond dynamically to the emerging needs of the organization. As a result, the training offer covers a broad thematic scope, reflecting the diverse knowledge and expertise present within the organization.</p>
Portugal	<p><i>Welcome Week for Newly Recruited Tax and Customs Inspectors – Building Engagement and Skills from Day One</i></p> <p>In 2023, the Portuguese Tax and Customs Authority (AT) launched the Welcome Week as part of the induction programme for newly recruited Tax and Customs Inspectors. This comprehensive initiative was designed to strengthen engagement, foster collaboration, and develop essential skills from the very first steps of their career. Planned throughout 2023, the programme combines several innovative components: Job Rotation: During their traineeship, new Inspectors rotate through the main departments of the AT, both central and regional, gaining first-hand experience of the mission and functions of each area and developing a holistic view of the organisation. As part of the Welcome Week, each department delivered short presentations ("pitches") to introduce their work and responsibilities. Team Building Activities: Structured sessions were held to strengthen interpersonal relationships, collaboration, and trust among participants, laying the foundation for effective teamwork in the future. Academic Workshops: A series of workshops were</p>

	<p>organised to enhance collective problem-solving, effective communication, and innovative thinking skills. The four main topics were: Lego; Serious Play (an interactive methodology for co-creation and sharing ideas), Conflict Management through Role Play (practising conflict resolution strategies), Storytelling with Data (improving communication of information and results), and Design Thinking (identifying problems and designing creative solutions). Each workshop was delivered three times to small groups, maximising participation and learning impact. This integrated programme ensures that new Inspectors are not only technically prepared but also socially and emotionally equipped to face the challenges of a modern, agile, and citizen-focused tax administration.</p>
Republic of Moldova	<p><i>Professional Development of Managers within the State Tax Service</i></p> <p>In June 2025, the State Tax Service continued to place a strong emphasis on strengthening managerial competencies by conducting a training course dedicated to the institution's managers. The activity was organized by the team of trainers from the Professional Development Subdivision and aimed at enhancing modern leadership and management skills. The three-day course brought together 12 managers from different subdivisions of the State Tax Service. Under the theme "Management and Leadership", the program focused on the values of effective leadership, adapted to the current requirements of the institutional environment. The training program was based on interactive activities that facilitated the exchange of experiences and the practical application of theoretical knowledge. Participants engaged in group exercises, case studies, and real-life simulations, which gave them the opportunity to strengthen their skills in coordination, communication, and decision-making. Throughout the course, managers consolidated their knowledge on leadership styles, efficient team management, employee motivation, and the creation of an organizational climate based on trust and collaboration. The trainers also highlighted the importance of respecting ethical principles and ensuring gender equality in leadership practices. The State Tax Service reaffirms its commitment to constantly investing in the development of its human resources, encouraging continuous learning and the full use of employees' professional potential. Such training sessions not only contribute to increasing institutional efficiency but also strengthen organizational culture and improve the quality of services provided to taxpayers.</p>
Republic of Srpska (BiH)	<p><i>Training of Junior Tax Inspectors Completed</i></p> <p>Training of junior tax inspectors has been conducted within the framework of the cooperation project with the Swedish Tax Administration, the Inspector Training Team, in cooperation with</p>

	<p>colleagues from the Human Resources Department and with the support of the Project leadership, implemented a three-day training for junior tax inspectors with shorter work experience in inspection supervision (beginners). The thematic framework of this activity was "Tax control procedure in accordance with the regulations of the Republic of Srpska". The education has been initiated since 2024 and continued up to date. In addition to experts from the Swedish Tax Administration, the training was also attended by representatives of teams from other tax administrations in BiH – the Indirect Taxation Administration of BiH, the Tax Administration of the Federation of BiH and the Tax Administration of the Brcko District of BiH, who were also participants in the project with the Swedish Tax Administration. In addition, the training of junior inspectors was organized and conducted based on the Trainers' Guide, which members of the Inspector Training Team had prepared in the previous period while working on this project.</p>
Romania	<p><i>Building growth mindset culture</i></p> <p>To meet its strategic goals, including providing modern services to taxpayers, reducing the fiscal gap, modernizing the organization and leading digital transformation, the Romanian National Agency for Fiscal Administration (NAFA) recognizes that having well-trained, qualified and engaged employees is pivotal. NAFA's success in these areas also depends on fostering an environment where continuous learning and professional development are prioritized. As part of this commitment, the General Directorate for Organization and Human Resources - The Training School of Fiscality motivate and empowers managers, teams and individuals to pursue development goals that align with the Agency's broader objectives. The focus on employee development ensures that the workforce not only possesses the skills required to meet current demands but is also adaptable to the evolving needs of the fiscal administration landscape. The Training School of Fiscality plays a key role in delivering tailored learning and development plans. These plans address both organizational needs and the personal growth of employees, enabling continuous improvement in their performance. The Training School of Fiscality acts as a catalyst for positive change within NAFA, promoting a culture of lifelong learning and encouraging the adoption of innovative methodologies and technologies. In the context of ongoing digitalization, NAFA's training structure has identified digital and linguistic training as essential components of its staff development programs. These training sessions ensure that employees acquire the digital skills necessary for the agency's transition to a fully digital environment. This also includes upskilling in foreign languages to meet the growing international needs of the fiscal sector. Throughout the first half of 2025, the Training School of</p>

	<p>Fiscality aligned its activities with NAFA's institutional digital transformation strategy.</p> <p>Key initiatives include:</p> <ul style="list-style-type: none"> λ The development of training digital content, including webinar-based trainings and leveraging e-learning platforms; λ Regular updates to NAFA's e-Learning system, Moodle, to provide a more flexible and effective learning experience; λ Dedicated programs designed to enhance employees' digital capabilities. λ Collaborative campaigns to promote tax education, where the Training School of Fiscality actively participates with digital materials to educate both current and future taxpayers. By fostering a growth mindset culture, NAFA is equipping its workforce with the skills and mindset necessary to thrive in an increasingly digital and globalized fiscal environment.
<p>Serbia</p>	<p><i>Improving the human resources function and the functions of employee education and development</i></p> <p>In 2025, the Tax Administration of the Republic of Serbia launched several projects related to the improvement of the human resources function, as well as the functions of employee education and development. By improving the HRMS system of the Human Resources Sector, it is envisaged that all acquired competencies, knowledge and skills of employees will be recorded within the employee profile in order to facilitate the review of employee competencies and the possibility of planning their further development. A "Welcome Package" has also been prepared, which will initially be delivered to trainees by email, in order to familiarize them with the way the Tax Administration works. A project to improve the education function in the Tax Administration is underway, which was launched this year and which envisages improving employee training programs, introducing mentoring, as well as e-learning in the next two years. Last year, the Tax Administration of the Republic of Serbia gradually began introducing the concept of internal trainers, and this trend is expected to continue in the future. In 2025, the Tax Administration of the Republic of Serbia conducted two employee satisfaction surveys, so that the feedback could be used to improve conditions, develop and increase employee satisfaction.</p>
<p>Slovakia</p>	<p><i>Recruitment and benefits</i></p> <p>We are currently paying great attention to the development of recruitment activities. We regularly participate in new job fairs and universities, where we look for potential colleagues. In addition, we are expanding our benefits portfolio and trying to bring many advantages to employees to make us more attractive as an employer.</p>

Spain	<p>Multimedia team</p> <p>Our tax administration has incorporated a Multimedia team which will be in charge of developing videos and material for elearning courses as well as other fields such as talent attraction initiatives.</p>
Sweden	<p>Program for leadership practice/Identifying career paths/Exploring AI in L&D/Competence mapping for today and tomorrow/Guide for effective learning</p> <p>The Swedish Tax Agency (STA) is developing several initiatives to strengthen leadership, learning, and competence development across the organization. A new leadership practice program, launched in 2024, moves away from traditional leadership training with heavy theory. Instead, it focuses on practicing communication skills and adopting a new approach to leadership. The program emphasizes self-awareness—how leaders express themselves and interact with colleagues—to foster autonomy, engagement, and responsibility among co-workers. To support professional growth, STA is also working on career path identification and developing an internship model. These efforts aim to clarify opportunities for development for both employees and managers. Recognizing the transformative role of technology, STA is exploring AI in learning and development (L&D). The agency is testing AI tools to support administrative tasks and content creation, while also drafting guidelines for responsible AI use. Another priority is competence mapping for today and the future. STA is initiating methods to identify and track relevant skills over time, ensuring preparedness for future challenges. The agency is also interested in learning how other European public organizations address this issue, highlighting the value of collaboration and knowledge exchange. Finally, STA is enhancing its guidance for effective learning. Building on its existing framework, Our shared view of learning, the agency is introducing a practical guide to help integrate the principles into everyday work.</p>
Ukraine	<p>Challenges and opportunities for internal training of civil servants of the State Tax Service of Ukraine during martial law</p> <p>The internal training system provides for the evaluation of the effectiveness of the process through the completion of feedback questionnaires, which trainees submit to the human resources department within two working days after the lectures. The processing of feedback questionnaires by the human resources department allows information to be provided to the lecturer to improve the internal training process. For convenience, employees are encouraged to use a generated QR code or link to complete the survey on Google Forms. The HR department has developed a banner on internal conduct (rules of conduct) among training participants. These are rules of conduct that apply to all employees during lectures (turn off your microphone, remain silent, do not</p>

interrupt or distract the trainer, be present in the moment, value your time and the time of others, join on time, if you are not interested, do not listen, be active, respect others). Under martial law, the HR Department organises practical and theoretical training courses on 'First aid in emergency situations'. The safety and well-being of employees is a priority, especially for institutions such as the State Tax Service of Ukraine, whose work continues despite constant risks. Training participants learn basic response algorithms for loss of consciousness, cardiac arrest, massive bleeding, injuries and fractures. They also learn the key principles of pre-medical care. Under martial law, special attention is paid to issues of accessibility and inclusion in the workplace. Training on mental health and emotional well-being is provided for civil servants in Ukraine. In addition, during this difficult time of war in Ukraine, State Tax Service employees are participating in important charitable events. Free blood donation campaigns are being organised.