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What is VITARA? <u>VITARA</u> stands for Virtual Training to Advance Revenue Administration. It is an online course specifically designed for tax administrations. The course consists of several short, structured online modules.

Who created VITARA? VITARA is a joint project of four organizations, the Inter-American Center of Tax Administrations (CIAT), the International Monetary Fund (IMF), the Intra-European Organization of Tax Administrations (IOTA) and the Organization for Economic Cooperation and Development (OECD).

Who is VITARA for? The VITARA course content is tailored to senior managers and executives of tax administrations of developing countries who are responsible for leading the tax administration to good practice. Yet lower-level staff, tax administrators from advanced economies or custom administration professionals could also benefit from following the modules. The VITARA modules are introductory level modules and designed for busy professionals who wish to improve their skills in tax administration.

Which topics are covered by the VITARA curriculum? Covering both institutional arrangements, management of strategic reforms, compliance risk management, information technology and data management, as well as design and management of core taxation processes, the VITARA curriculum represents a comprehensive training package for tax administration management. The curriculum consists of two parts and includes the following topics:

PART	MC	MODULES	
A. Institutional	1.	Institutional governance	
governance,	2.	Compliance risk management	
management,	3.	Organization	
and support	4.	Strategic management	
	5.	Information technology and data management	
	6.	Reform management (Fundamentals and Specific Topics)	
	7.	Human resource management	
	8.	Performance management	
	9.	Enterprise risk management	
B. Core functions of	1.	Introduction to tax administration	
tax administration	2.	Taxpayer registration	
	3.	Taxpayer services	
	4.	Filing of declarations	
	5.	Payment and debt collection	
	6.	Audit program	
	7.	Dispute resolution	
	8.	Revenue management	

The curriculum does not include tax policy topics.

How is the content of VITARA presented? The VITARA modules utilize different learning modalities ranging from practical and short learning exercises, instructional videos, assessment questions and case studies to visual design elements.

How many modules are available at this moment? Eighteen VITARA modules have been developed so far. Eleven in English, three in Spanish, three in French and one in Arabic.

- a. Information Technology and Data Management (English)
- b. Enterprise Risk Management (English)
- c. Audit Program (English)
- d. Compliance Risk Management (English)
- e. Strategic Management (English, Spanish, French)
- f. Reform Management Fundamentals: Setting Up a Reform Program (English, Spanish, French)
- g. Reform Management Specific Topics: Managing a Reform Program (English, Spanish, French)
- h. Institutional Governance (English)
- i. Organization (English, Arabic)
- j. Human Resource Management (English)
- k. Performance Management (English)

Do I need to register to follow the modules? Yes.

- To access the Information Technology and Data Management course, government officials should register at the following link: <u>VITARA—ITD</u>
- To access the Enterprise Risk Management course, government officials should register at the following link: VITARA—ERM
- To access the Audit Program course, government officials should register at the following link:
 VITARA—Audit
- To access the **Compliance Risk Management** course, government officials should register at the following link: VITARA—Compliance Risk Management.
- To access the English version of the Strategic Management course, government officials should register at the following link: <u>VITARA—Strategic Management</u>. To access the French version of the course, click <u>here</u> and for the Spanish, <u>here</u>.
- To access the Reform Management Fundamentals: Setting Up a Reform Program course, government officials should register at the following link: <u>VITARA—Reform Management</u> <u>Fundamentals: Setting up a Reform Program.</u> To access the French version of the course, click <u>here</u> and for the Spanish, <u>here</u>.
- To access the Reform Management Specific Topics: Managing a Reform Program course, government officials should register at the following link: <u>VITARA—Reform Management Specific</u> <u>Topics: Managing a Reform Program</u> To access the French version of the course, click <u>here</u> and for the Spanish, <u>here</u>.
- To access the Institutional Governance course, government officials should register at the following link: VITARA—Institutional Governance
- To access the **Human Resource Management** course, government officials should register at the following link: <u>VITARA—Human Resource Management</u>
- To access the **Organization** course, government officials should register at the following link: <u>VITARA—Organization</u>. To access the Arabic version of the course, click <u>here</u>.

• To access the **Performance Management** course, government officials should register at the following link: VITARA—Performance Management

I have missed the application deadline, or I couldn't complete a VITARA course this time, can I retake it in the future? Yes, if you missed the application deadline or unable to complete a course this time, you can retake the course in future offering. VITARA courses will be open throughout the year.

I have some other questions about registration. What can I do? Please refer to the FAQ page that has been put together: <u>Frequently Asked Questions</u>. You can also request help via <u>IMF online course</u> inquiry submission form (cvent.com).

What will I study if I register for the Information Technology and Data Management module? The VITARA—ITD module equips heads of tax administrations and their executive leadership teams with essential information technology and data management concepts and tools. The module opens by explaining how information technology (IT) can help achieve a tax administration's goals and the role of executives in managing and overseeing IT resources. The module highlights the evolution of IT from a back-office function to a strategic driver of reforms and modernization. Among other concepts, it explores digital transformation and the automation of an integrated business process model. The module provides tools for integrating IT into reform planning and prioritizing IT investments, and includes broad overviews of contemporary IT operations, governance arrangements, and management practices. Building from insights into IT, the module explains how to understand, manage, and use data to improve tax administration performance. The module closes with an overview of information security.

What will I study if I register for the Enterprise Risk Management module? The VITARA—ERM course provides fundamental knowledge on modern Enterprise Risk Management (ERM) good practices. The strategic goal of ERM is to understand and manage enterprise risks (including compliance, IT, HR, finance, project, and reform-related risks) in a holistic, structured, and systematic fashion. ERM informs strategy and planning and thus improve the quality and viability of strategies and organizational performance. ERM seeks to ensure that significant organizational risks are recognized. It also ensures that where required, and to the extent possible, these risks are mitigated to acceptable levels and possibly turned into opportunities.

What will I study if I register for the Audit Program module? The VITARA—Audit Program module provides a solid understanding of audit as a key tool to promote and enforce compliance. The module explains international good practices in designing and managing an effective audit program and the key components of an audit process. The module covers relevant aspects of audit such as the necessary legal powers, organization, and governance arrangements, staff expertise, resources, and auditor performance evaluation. The module focuses on practical issues such as how audit cases are selected, the different types of audits, and audit methods that are available to staff as well as electronic audit tools and how they can be used in conducting audits.

What will I study if I register for the Compliance Risk Management module? The VITARA—

Compliance Risk Management module introduces modern Compliance Risk Management good practices. The strategic goal of compliance risk management is to steadily increase the level of voluntary compliance over time by identifying and prioritizing risks and implementing treatments to address the risks. In this module, you will learn how adopting a systematic approach to CRM supports tax administrations to deliver this core function and achieve their overall goals successfully.

What will I study if I register for the Strategic Management module? The VITARA—Strategic Management module provides fundamental knowledge on the concepts related to strategic management of a tax administration. In addition, the module highlights the different plans tax administrations create in relation to their strategy and its implementation, before it moves on to explain the content, timeline, resources, and tasks needed to develop a plan along with the different planning phases and the hierarchy of plans. The module also elaborates on the common challenges and risks leaders of tax administrations face, the common mistakes made, and international good practices to follow in the strategic management of a tax administration.

What will I study if I register for the Reform Management modules? Both modules address the challenges tax administrations face in designing and implementing tax administration reforms.

In practice, reform means making fundamental changes to a tax administration in areas including its organizational structure, core functions, legal framework, IT systems, ways of interacting with taxpayers, and HR practices. For tax administrations, reform is a fact of life since they operate in a dynamic environment that demands that they be agile in order to meet the ever-expanding needs and expectations of the government and citizens. Success requires strong leadership and specialist management practices to ensure reforms are delivered on time, within budget, and of acceptable quality.

To help tax administration leaders embark on a reform journey, the course <u>VITARA—Reform</u> <u>Management Fundamentals: Setting up a Reform Program</u> explains key concepts of reform management, the process of developing a tax administration reform program, the key management and governance arrangements of tax administration reforms as well as tax administration reform project management.

Building on the Fundamentals course, the course <u>VITARA—Reform Management Specific Topics:</u>
<u>Managing a Reform Program</u> focuses on the implementation of reforms and introduces tools and methods in planning, monitoring and reporting tax administration reform programs, approaches to resource reforms and risk management, successful change management practices as well as the concept of post-implementation evaluation.

What will I study if I register for the Institutional Governance module? The VITARA—Institutional Governance course introduces the internal and external governance frameworks for tax administrations. It covers topics such as the principles of accountability and transparency, governance safeguards, external oversight, internal controls, governance responsibilities for senior leaders in a tax administration as well as organizational considerations in the development and implementation of the governance framework.

What will I study if I register for the Organization module? The course VITARA—Organization helps build knowledge and understanding of critical features in the organizational design of tax administrations. It introduces the general principles and good practice of organizational design, and discusses the organizational structures adopted by tax administrations (such as function-based, taxpayer segment-based, tax type-based and hybrid models). It also explains the role of the Headquarters and Field Operations as well as specialized units and functions deserving focused attention. The course finally discusses how tax administration organizational design is adapting to respond to government requests to take on other responsibilities in addition to tax-related functions as well as to emerging trends such as new disruptive technologies.

What will I study if I register for the Human Resource Management module? The VITARA—Human Resource Management course provides fundamental knowledge on HRM matters within a tax administration including among others HRM strategy and its implementation, HRM organizational models, HRM functions and the key areas of an effective HRM system. The course help learners understand how HRM assists tax administrations with achieving their strategic goals. In addition, the course covers topics such as career path, workforce planning, remuneration and termination policies, individual performance management and learning and development.

What will I study if I register for the Performance Management module? The VITARA—Performance Management module focuses on monitoring, measuring, and improving performance of tax administrations. The course provides a solid understanding of the principles of performance management. Learners will be equipped with practical tools and techniques that help effectively manage performance in their tax administration. The module explains the benefits of performance management, its relationship with strategic planning, the various types of measures tax administrations commonly use as well as the implementation of the performance management framework in an organization.

When will the other modules be available? In the coming months, new English modules including the Taxpayer Registration, the Taxpayer Services and the Payment and Debt Management modules will be available.

Is VITARA free? Yes.

Are there prerequisites to join the modules? No. There are no prerequisites or qualification requirements. One needs to register at the links above.

Do the modules include interactive, LIVE, or in-person elements? VITARA is a self-paced online course without in-person or interactive, live elements. The students have full control over their progress. They can follow the course from anywhere and anytime (when the course/module is open).

How long it takes to complete a module? On average, 4–6 hours.

What is the language of the modules? The VITARA modules are available in English. The Strategic Management and the Reform Management courses are also available in Spanish and French. The Organization module is available in Arabic too.

Will I get a certificate upon completion of a module? Yes. Learners who successfully complete a module and pass 60% of the graded assessment questions will receive a certificate. You will receive more information on certification once you register and complete a module. Please read the relevant sections of the Frequently Asked Questions

Do I need specific software or hardware to follow the modules? No. You only need to register. Good internet connection and Google Chrome browser are recommended for the best quality. You will receive more information on access once you register.

I don't have time to follow the full online courses. What can I do?

The VITARA partners have developed the VITARA microlearning program consisting of short videos from the content of the VITARA modules.

The Microlearning program and the free video playlists are available here:

- Strategic Management
- Reform Management Fundamentals
- Reform Management Specific Topics

Can I download the course content?

The VITARA partners have been developing downloadable/printable reference materials from the content of the various modules. The first Reference Guides are available here:

- VITARA Reference Guide: Strategic Management
- <u>VITARA Reference Guide: Reform Management Fundamentals: Setting up a Reform Program</u>
- VITARA Reference Guide: Reform Management Specific Topics: Managing a Reform Program
- VITARA Reference Guide: Organization
- VITARA Reference Guide Human Resource Management

The online modules also encompass several downloadable materials including videos.