

FINAL REPORT

CONTINUATION OF TECHNICAL SUPPORT TO IMPROVE CORE FUNCTIONS WITHIN REVENUE ADMINISTRATION IN GREECE

ENABEL REF: GRC190061T
EU REF: SRSS/S2019/062

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The report is prepared in line with Article 4 of the Special Conditions of the Agreement and Article 3.8 of Annex II, General Conditions.

Acronyms

AEOs	Authorised Economic Operators
DG REFORM	Directorate General for Structural Reform Support
Enabel	Belgian Development Agency
EC	European Commission
EU	European Union
GSISPA	Secretariat General for Information Systems for Public Administration
HWIAC	High Wealth Individual Audit and Collection Centre
IAPR	Independent Authority of Public Revenue
IMF	International Monetary Fund
KEF	Call Centre
KOE	Mobile Units
RA	Revenue Administration
SEK	Operational Co-ordination Centre
TA	Technical assistance or Technical assistant
TS	Technical Support

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Summary of the Action

Intervention name	Continuation of Technical Support to improve Core Functions within the Revenue Administration in Greece
Intervention Code	Enabel REF: GRC190061T EU REF: SRSS/S2019/062
Location	Greece
Budget	449.839 EUR
Funding source	100% EU
Type of contract	Grant agreement
Partner Institution	Directorate General for Structural Reform Support (DG REFORM)
Implementation period	01/10/2019 – 31/07/2020
Target groups	The Independent Authority of Public Revenue (IAPR) and the Greek Ministry of Finance.
Impact	To modernise and improve the functioning of the Independent Authority of Public revenue (IAPR), i.e. the Greek Revenue Administration
Overall Objective	To contribute to institutional, administrative and growth sustaining structure reforms in Greece, in line with Article 4 of the SRSP Regulation.
Specific Objective	The specific objective of this Action is: - to support the efforts of national authorities to define and implement appropriate processes and methodologies by taking into account good practices of and lessons learned by other countries in addressing similar situations; - to assist the national authorities in enhancing the efficiency and effectiveness of human resource management, inter alia, by strengthening professional knowledge and skills and setting out clear responsibilities in line with Article 5 of the SRSP Regulation.
Results	Technical Support provided in a demand driven way to the IAPR in selected areas of revenue administration (such as institutional reforms, tax audit and tax investigation, debt collection, fight against smuggling of excisable goods, customs etc.). This is expected to enhance both the IAPR administrative capacity, in particular its operational capability and its management capacity in implementing its reform and modernisation agenda in these areas, provided of course that the underlying assumptions materialise and identified risks do not negatively affect the TS action.
Period covered by the report	01/10/2019 – 31/07/2020 (Final report)

1 Background and overview

The Agreement entered into force on the 1st of October 2019. The agreement was amended on the 17th of March 2020 to extend the contract end date from 31st of March 2020 to the 31st of July 2020 and a change of the budget. This was initiated in order to accommodate the IAPR's continued need for technical support in their core functions of the administration.

Section II provides an assessment of implementation of the action in three parts:

- a. A summary of the project implementation;
- b. A narrative overview of progress made through the end of the project, including activities undertaken, outputs delivered, risks and mitigation actions and results achieved;
- c. An assessment of which extent the objectives and outcomes have been achieved.

Section IV provides an overview of the financial status of the project, including the utilisation of the budget (in line with Annex III of the Agreement).

No assets were acquired under the project. A transfer of assets to the beneficiary was therefore not required.

2 Assessment of implementation of the action

2.1 Project and Implementation Description

The provision of technical assistance by the support of DG REFORM, former Structural Reform Support Service (SRSS), and ENABEL was delivered under the PA Grant Agreement SRSS/S2019/062: "Continuation of Technical Support to improve Core Functions within the Revenue Administration in Greece".

The project was implemented at the same time with the complementary technical support project under the Grant Agreement SRSS/S2019/034: "Technical Support to improve Core Functions within the Revenue administration in Greece".

Both projects provided continuation of the technical support to the Greek authorities in the area of Revenue Administration, organising and building up capacity in its core functions.

Both projects was continuations of the technical support project provided under the Grant Agreement SRSS/S2018/013: "Improve revenue administration in Greece".

2.1.1 Summary of implementation of the Project activities

The project included the following outputs provided through long-term resident experts' advice and short-term experts' visits implemented during the period, October 2019 – July 2020 :

#	Output	Summary of support measures
1	Support in the field of institutional reforms (provided by a long-term resident advisor)	Support was provided by the resident expert: <ul style="list-style-type: none"> • Ms Jocelyn Pierre (tax specialist from the French tax administration) - <i>(January 2020 – April 2020)</i>
2	Targeted long-term support to tax audit and tax investigation functions (provided by a long-term resident advisor)	Support was provided by the following resident advisor: <ul style="list-style-type: none"> • Ms Dimitra Vasilara (tax specialist from the Danish tax administration); support to the tax audit function of the IAPR <i>(January 2020 – April 2020)</i>
3	Targeted long term support in the field of debt collection (provided by a long -term resident advisor)	Support was provided by the following resident expert: <ul style="list-style-type: none"> • Mr Dyre Sorensen (specialist in tax debt collection from the Danish tax administration) – <i>(April 2020 – May 2020)</i>
4	Targeted long term support in the field of smuggling of excisable goods (provided by a long-term resident advisor)	Support was provided by the following resident expert: <ul style="list-style-type: none"> • Mr Stephen Henderson (customs and excise administration from the HMRC) – <i>(March 2020 – June 2020)</i>
5	Targeted long-term expert support for quality assurance services in the field of IT projects related to revenue administration, tax policy and fiscal issues (provided by a long-term resident advisor)	Support was provided by the following resident expert: <ul style="list-style-type: none"> • Mr Paris Bayias - <i>(October 2019 – July 2020)</i>
6	Targeted expert support in the field of property valuation and taxation, the IT systems used and data utilized (provided by a short-term expert)	Support was provided by means of short-term experts' visits as follows: <ul style="list-style-type: none"> • Prof. William McCluskey 1 mission - <i>(November 2019)</i>
7	Demand driven advice to the IAPR in key specific areas (provided by short-term experts or by a contractor)	Support was provided by means of short-term experts' visits as follows: <ul style="list-style-type: none"> • Mr Michel Boudet delivered 1 mission - <i>(January 2020)</i>
8	Expert services to support the development and implementation of key tools, processes and capacity building, including training, linked to improvement of the IAPR operations and functions.	N/A

2.2 Implementation

This project financed a number of long-term experts as resident advisors and some short-term expert visits to provide TS and capacity building to the IAPR in the core functions of its administration. This is described below in this section.

2.2.1 Output 1: Support in the field of institutional reforms (Long-term resident advisor)

A specialist in horizontal matters of tax administrations with focus on training needs of tax and customs officials, Ms Jocelyn Pierre, seconded from the French tax administration for the period of January 2020 – April 2020. The expert provided advice to the IAPR as regards to the design and implementation of institutional and coordinated the support provided in the field of core functions. In more detail:

- Targeted advice on the implementation of the Blueprint- Strategic plan of the IAPR 2019-2021 and the respective roadmaps;
- Advise on the implementation of a training academy for tax and customs administration;
- Comments related to legislation required for the implementation of institutional reforms;
- Advice on strengthening the role of headquarters;
- Advice on standardised operating procedures with the view to ensuring uniform application across local tax offices;
- Advice on how to upgrade managerial skills of IAPR managers;
- Communication strategies (internal and external) on various institutional changes;
- Follow up with the monitoring of the IAPR core function reform implementation.

2.2.2 Output 2: Targeted long-term support to tax audit and tax investigation functions (long-term resident advisor)

A specialist in tax audit, Ms Dimitra Vasilara, seconded from the Danish Tax Administration for the period January 2020 – April 2020. The TS provided by the expert focused on hands-on consultancy for the performance of tax audits the Audit's Directorate, Large taxpayer audit center ("LTAC"), High Wealth Individual Audit Centre ("HWIAC"), Compliance Directorate and the Investigations Directorate ("YEDDE"), support to the Dispute Resolution Unit of the IAPR as regards the implementation of Indirect Audit Methods (IAM) and the level of proof required based on the Danish experience. In more detail:

- advice and support on building capacity in the Audit Directorate, the LTAC, the HWIAC and the Compliance Directorate;
- advice and support on compliance strategies;
- advice and support on transfer pricing issues;
- advice and support on indirect audit methods;
- advice and support in relation to tax investigations;
- assistance with the Audit Directorate's reorganisation;

- Assistance for the adoption of a fully contemporary audit programme based on specialisation and taxpayers' segmentation.
- Assistance for developing a training programme for auditors.

2.2.3 Output 3: Targeted long term support in the field of debt collection (long-term resident advisor)

A specialist from the Danish Tax Administration in the field of tax debt collection and the establishment of model collection centre (incl. consolidating several collection functions), Mr Dyre Sorensen was seconded for the period of April 2019 – May 2020. In detail the expert delivered expertise in the following:

- Advice and support on the creation and roll out of a centralised model collection centre;
- Advice and support on the development of debt collection IT strategies;
- Advice and support on the process of integration of Social Security Contribution collection administration and tax administration.

2.2.4 Output 4: Targeted long term support in the field of smuggling of excisable goods (long-term resident advisor)

A specialist in customs and excise administration from the HMRC, Mr Stephen Henderson, provided support for the period March 2020 – June 2020. Technical support was provided to strengthening capacity of the IAPR in the fight against fuel smuggling, gathering and handling of intelligence relating to smuggling and other customs-related offences and support for the empowerment and efficient operation of the mobile units. In more detail, the long-term resident advisor delivered expertise on the following:

- Advice and support on fight against fuel and tobacco smuggling, including the support to the development of related IT projects.
- Advice and support on risk analysis of controls;
- Advice and support on working tools to be used by mobile control units.
- Advice on the development of standardised operating procedures for management of intelligence.

2.2.5 Output 5: Targeted long-term expert support for quality assurance services in the field of IT projects related to revenue administration, tax policy and fiscal issues (provided by a long-term resident advisor)

A specialist in the field of IT, Mr Paris Bayias, provided support for the period of October 2019 – July 2020. Technical support was provided in the quality assurance of a portfolio of technical support projects for the IAPR and the General Secretariat of Information Systems for Public Administration (GSISPA) of the Ministry of Digital Governance. The portfolio consisted of four projects, namely: project management processes, change management processes, databases exploitation and data analytics and software verification and validation. The first two were delivered to GSISPA and the last two to IAPR. In particular, support was delivered in the following:

- Advice, guidance, consultancy and assistance to the DG REFORM project Officer(s) responsible;
- Close coordination with all DG REFORM Officers in the lifecycle of the assigned projects;

- Project and technical supervision of the contractors project team in relation to the tasks assigned, including support for the preparation of technical documents to setup the contractual activities;
- Coordination of project-related matters with the contractors and other project-related entities;
- Supervision of the production of the outputs and the required level of quality;
- Management assistance of assigned projects, throughout their lifecycle phases (inception, plan, control and monitoring, as well as closure).

2.2.6 Output 6: Targeted expert support in the field of property valuation and taxation, the IT systems used and data utilized (provided by short-term a short term expert)

One short-term expert visit by the expert in the field of property valuation, Prof. William McCluskey, took place during the reporting period, in November 2019. The technical support provided focused on assisting the newly set-up Valuation Unit (Ministry of Finance) with:

- Guidance on upgrading of the existing system (Objective Value system for property tax), the implementation of a new system for property mass appraisal and the transition from the existing system to the new system;
- Guidance and advice to the Ministry of Finance with respect to pilot projects, including on standard property;
- Guidance on the next steps to be taken while ensuring to make use of the relevant knowledge and experience already gathered regarding the process followed in property valuation and taxation, the IT system used and the data utilized.

2.2.7 Output 7: Demand driven advice to the IAPR in key specific areas (provided by a short-term expert)

One short-term expert visit took place in January 2020 and was provided by the peripatetic advisor in the field of customs reorganisation, Mr Michel Boudet. The technical support provided focused on the implementation of the customs administration reorganisation and modernization. The expert assessed the state of play of the reforms and delivered recommendations on the implementation of management indicators, trade facilitation aspects (focusing on simplified customs procedures and promotion of Authorised Economic Operators) and customs controls methodologies after the introduction of centralised clearance pursuant to the new Customs Union Code

2.2.8 Output 8: Expert services to support the development and implementation of key tools, processes and capacity building, including training, linked to improvement of the IAPR operations and functions

Due to the agreement of an amendment, between DG REFORM, Enabel and the IAPR, of the project contract and deliveries, this output was not delivered.

2.3 Overview of Progress and Results Achieved

The technical Support under this project has built upon the support provided under the previous grant agreements in relation to the IAPR and was implemented at the same time with the complementary technical support project under the Grant Agreement SRSS/S2019/034. The project mainly focused on assisting the IAPR in the reorganisation and modernisation of its core functions at a mature stage of implementation, including coordination of advice provided to the IAPR, through a number of resident advisors. The overview of the progress and results achieved during the reporting period per area of intervention are set out below in turn.

2.3.1 Output 1: Support in the field of institutional reforms (Long-term resident advisor)

Coordination support to improve revenue administration in Greece

The technical assistance has supported the Greek tax administration in the implementation of reforms. This includes coordination of support from all short-term and resident experts supporting the IAPR and a close cooperation with the responsible Policy officer in DG REFORM. The technical support included to advise the IAPR, in close cooperation with DG REFORM, on their reform strategy and follow up on its implementation, as well as to support the short-term expert mission. The technical assistance provided extra support and coordination due to the entering of the COVID-19 crisis. The technical support lead to review of the IAPR performance contract, review of the drafting of the enhanced surveillance report paragraphs on tax administration, as well as Active participation to the tax administration parts of the Enhanced Surveillance reports, and TA on evaluation of the draft Budgetary Plan for 2020. Besides, the expert provided advice on measures to fight fraud on short-term rentals, e.g. Airbnb.

Establishment of a specific IAPR training capacity

The technical support has support the IAPR in the establishment of an IAPR training capacity. This included assisting drafting the Annual Training Plan and indicators for inscription of the Training in the performance indicators and the strategic plans for IAPR.

The expert supported the establishment of Working Group and provided a pilot syllabus to establish the Working Groups process aiming setting its priority level, details, and the necessary resources to respond to it. Besides the expert has provided at form for the Working group's process, which in the future can become a key step in the training needs detection system.

The technical assistance has supported the establishment of a network of Training Focal Points including representatives of the Academy, DGs, Governor's Office. The intention is to support a better coordination of training needs within the IAPR.

Enhance the services provided to taxpayers.

The technical assistance has provided support and advice on how for the IAPR to best provide service provision to the Greek taxpayers. This aimed at giving the taxpayers complete, simple and updated information in order to from the citizens' perspective to improve transparency. This also includes providing the taxpayers with uniform response and information irrespective of the channel used and regardless of the service that gives the information. The main idea is to make the IAPR, and especially

the IAPR headquarter's units, more effective, avoiding duplication of missions. To achieve this the expert has provided a strategy and inscription of the Service provision in the performance indicators and the strategic IAPR plans to prepare ownership at Governor's Office level.

A pilot WG was launched to provide updated information to KEF (call centre) from Directorate Collection on the Installment Scheme regime. Besides, a list of taxpayer-oriented questions related to the new Installment Scheme was provided, and a mapping of the internet site has started.

In the end the first steps has been taken, with the support of the technical assistance, to set up a full-fledged Directorate of Compliance including Service Provision which in the future should ensure the process and solving the task of providing clear and useful information to the Greek taxpayers.

2.3.2 Output 2: Targeted long-term support to tax audit and tax investigation functions (long-term resident advisor)

Tax audit

The technical assistance has facilitated a project to establish a model audit office to develop and test improved ways of conducting and managing audit building on the experience of developing the model collection centre. A work description/plan, issues to be addressed in the creation of this model audit office, selection of a risk areas for the office to focus on and where the real audit cases should be prioritised have been provided. The purpose of the office is to assess real audit cases following the best practice in audit. The establishment of the office will result in improved efficiency in audits in Greece and to faster reach the desired working modalities. With the establishment of the model audit office, the authorities can gain benefits quickly while limit the use of resources and the burden on the Greek authorities without compromising the purpose of the project. The office is therefore seen as the most efficient way of increasing the quality of audit process in Greece.

The technical assistance has provided support in the creation of an audit manual for legal persons to create a standard procedures for audit practice in Greece. The manual is based on the seven stages of audit and is focused on the special needs and focus areas according to the Greek audit process in connection to the best practice in the field. This will result in improved audit quality, more effective and harmonised audit process, and support the standardisation of training of new auditors.

Implementation of indirect audit methods

The technical assistance has supported the creation of a pilot project for testing the use of Indirect Audit Methods in audit cases concerning legal entities in Greece in order to gain some legal practise, including decision of specific branches and specific suitable cases. The technical assistance focused on the argumentation and evidence to support the findings for the auditors to prevail over a dispute with the taxpayer in cases assessed with indirect audit methods and to establish a new practice in this area.

Transfer pricing

The technical assistance participated and supported the implementation of several workshops on Transfer Pricing and Transfer Pricing risk assessment tools with Bureau van Dijk (funded under another DG REFORM project). These workshops were mainly an introduction to Transfer Pricing risk assessment tools and are mainly used in Transfer Pricing assessments and in prioritisation/selection of Transfer Pricing cases. The technical assistance provided support both to participated auditors and to the constructors by providing information about the general audit process in Greece and challenging issues. The technical support resulted in increased capacity within the IAPR to prevent tax evasion and tax fraud and to increase tax collection.

2.3.3 Output 3: Targeted long term support in the field of debt collection (long-term resident advisor)

Model Collection Centre

The technical assistance has steered and provided advice on the implementation of the Model Collection Centre, which aims at consolidating the collection function in centralised offices with the purpose of increasing efficiency in collection. The technical assistance has done so in cooperation with PWC (funded under another DG REFORM project running from the start of this project until March 2020). The technical assistance has afterwards provided support and advice to start the establish the new debt collection centre (KOE) from the Road Map provided by PWC. This lays out a plan to expand and train the staff. The technical support has resulted in:

- Establishing a Model Debt Collection Centre
- Mapping of the first procedures, both As-Is, and To-be. The practitioners have been trained to be able to make new procedures and amend existing ones.
- Training of the first employees, both in new work methods and procedures and in training future employees.
- There is a plan for expanding the KOE to 120 people, but the plan was made before the extent of the COVID 19 situation was realised.
- A building with room for a fully staffed KOE.

2.3.4 Output 4: Targeted long term support in the field of smuggling of excisable goods (long-term resident advisor)

Mobile Units (KOE)

The technical assistance has continued its assistance in forming the KOE Working Group and organising the KOE. A comprehensive Road Map has been prepared by the resident advisor. The KOEs have been a big part of the process of developing the Road Map. The document, once agreed with the DG Customs and discussed with senior EYTE officers, will be used to focus and prioritise the work of the KOE Working Group. The Road Map sets the protocol and reporting procedures, as well as e.g. roles and responsibilities, recruitment, training, and staffing levels. The rationale behind the Map is to focus and guide the Working Group, making them able to make decisions fairly quickly and work on reforming the KOEs. This would increase efficiency and shorten the time to see results.

The technical assistance provided support to the KOE, a Manual of Guidance has been provided, which is focussing on an operational strategic approach, incl. operational planning, decision making, command and control, briefings, risk assessments, and surveillance logs. This will also ensure the KOEs to be efficient.

The KOEs are starting to be more organised based on advice and support from the technical assistance. Five new KOE's are being planned (on both islands and the mainland). This will provide excellent anti-smuggling coverage for all of Greece.

In order to improve the quality of and consistency across the KOEs' work, training material from French Customs are further being prepared and is a suitable template for the Working Group to be able to formulate safe, lawful standard operating procedures. This will make them more efficient.

Co-Ordination Operational Centre (SEK)

The technical assistance continued its work with the DG Customs and the Governor's Office to ensure the new legislation affecting SEK is beneficial to the unit, assists operational activity and ensures the

IAPR retains influence. The technical assistance provided support and advice by reviewing the draft legislation and suggested, amongst other things, a robust selection process should be included for new secondees. The purpose was to ensure an effective role, facilitate greater stability that in turn should enhance operational effectiveness, and ensure a joined approach to tax evasion and smuggling.

Anti-Smuggling Strategy and Legislation

The technical assistance has continued its work in supporting the preparation of an anti-smuggling campaign. The technical support mainly focused on advice and assistance where covert techniques are involved. The resident advisor has therefore drafted two Codes of Practice which Customs could adapt and use to formulate the Ministerial Decision needed to support any new legislation. These also provide best practice in areas where Customs have no previous experience. The national anti-smuggling strategy is a big step for Greece, since smuggling is indeed a big issue – and to limit it, it is rightly seen that a national comprehensive and coordinated effort is needed. This will in the long ensure sustainable finances. This has contributed to the implementation of “Law no. 4758 Restriction of smuggling” (December 2020).

2.3.5 Output 5: Targeted long-term expert support for quality assurance services in the field of IT projects related to revenue administration, tax policy and fiscal issues (provided by a long-term resident advisor)

Support in the area of IT focused on the monitoring of implementation of the afore-mentioned IT projects (see section 2.2.5) delivered to the IAPR and GSISPA of the Ministry of Digital Governance. In particular, in the project design phase, the quality assurance expert provided advice for the preparation of RfAs for the contractor, evaluation of the offers received in terms of effort required and finalisation of the RfAs sent to the contractor for the delivery of the IT projects. Moreover, the expert monitored the execution of the IT projects and reported to DG REFORM on the progress achieved, effectively mitigating the risks associated with project execution and identifying solutions. Technical input was provided on the quality of the deliverables as well as support on consolidating the feedback by the authorities, ensuring that the final deliverables satisfy appropriate quality standards.

In summary, the quality assurance support has enhanced the quality of the deliverables as well as engagement of the Authorities to ensure the outputs’ endorsement in the process of the public sector’s digital transformation, which is a priority for the Greek government. The support on the projects to GSISPA would lead to the adoption of a modern project management methodology, while improved project management and change management processes will ensure the efficient operation of the organisation. Overall, such actions would ensure better coherence in GSISPA organisational strategy and programmes (projects and actions). Support to IAPR has assisted the organisation in defining improved verification and validation processes leading to increased quality of the organisation's software and services. Improved testing methods and tools incorporation would allow IAPR to use its resources more efficiently. Moreover, the proposed data mining techniques and systems to support data exploitation would be very useful tools to combat tax and excise duties evasion.

2.3.6 Output 6: Targeted expert support in the field of property valuation and taxation, the IT systems used and data utilized (provided by short-term a short term expert)

The technical assistance on property taxation involved technical advice to further improve the functioning of the Property Valuation Unit and upgrade the staff's skills. Technical support included sharing the experience of other EU Member States in aligning property tax values with market values. Guidelines have been provided for the 2020 revision of property values, including advice on specific methodological issues related to the determination of new value zones. In this context, technical advice focused on reviewing the authorities' ongoing efforts, such as the newly developed value platform application, and providing recommendations for practical improvements. The provided assistance also included technical advice to the authorities in relation to the preparation of the subsequent transition to a new property valuation system as a second phase of the reform. Such support included recommendations on revisiting certain features of the property value system to ensure its alignment with best practices.

2.3.7 Output 7: Demand driven advice to the IAPR in key specific areas (provided by a short-term expert)

Three work streams were provided to facilitate the modernisation of the customs working methods. The main objective was support the minimisation of fraud by targeting risk areas, simplify customs procedures and bringing know-how into the customs working methods.

- **A closer cooperation between customs and to international trade operators through AEO or simplified customs procedures from the EU customs codes:** The technical support has resulted in a AEO simplifications report leading to, among others, simplified pre-accreditation questionnaire, the Patras Region now carries out pre-approval audits itself, and the creation of an AEO fast lane in large offices is envisaged.

- **Risk analysis and targeted declarations:** The objective was to define a methodology for ex post desk review of the remit of the offices as a complement to the current method. The technical support has resulted in a different classifications of checks by redefining the Ex-ante control, strengthening the anti-fraud system, and adaption of the ex-post desk review.

- **Governance based management indicators:** The technical support has resulted in identification of the most representative indicators (KPIs) of customs activity and setting up a scoreboard with the purpose of ensure the continuation of the customs work and to avoid the risk of overlapping indicators.

3 Implementation issues and risks, and measures to mitigate them

There were a number of risks associated with the implementation of the Action, which ENABEL took steps to identify and mitigate. See Table 2 below for information regarding external risks.

Table 2: External Risk Analysis and Mitigation Efforts

<i>Risk</i>	<i>Mitigation</i>
<p>Lack of effective co-operation by the IAPR or the government bodies.</p> <p>The IAPR and other stakeholders might refuse meetings, provision of expertise or relevant information that is needed to advance in the analysis of policies and the production of recommendations.</p>	<p><i>The project has been structured in response to request from the authorities and closely matching their needs and the country's priorities. The scope of work has been discussed and agreed with the authorities. These risks are mitigated by government-wide obligations with EU institutions and by close co-operation with the coordinating Ministry, the REFORM and ENABEL.</i></p> <p>The risk was mitigated by coordinating closely, and in a timely manner, with DG REFORM and the IAPR through the whole period of project implementation.</p>
<p>Lack of cooperation from the IAPR and the other stakeholders in participating in the workshops.</p>	<p><i>The IAPR will take the lead in proposing and selecting the participants in the workshops/trainings, for discussion with the project team at ENABEL.</i></p> <p>The risk was mitigated by letting the IAPR decide who should participate in the provided workshops. Besides, the workshops was designed to fit the schedule of the IAPR staff.</p>
<p>Lack of management support and resistance from senior managers and managers and difficulties to mobilise management levels within the IAPR given other priorities.</p>	<p><i>The beneficiary will facilitate transparency and obtain strong support from the upper level (link to political support) while maintaining an open dialog on the action development and implementation.</i></p> <p>This risk was mitigated by including continual education and training for the staff as part of the experts' work. The risk was also mitigated through a close co-operation between the resident advisors with managers of the IAPR.</p>

Table 2: External Risk Analysis and Mitigation Efforts

<i>Risk</i>	<i>Mitigation</i>
Lack of capacity in the IAPR absorption to obtain results due to an extensive reform agenda & strategic plan implementation and other priorities.	<p><i>The Beneficiary team will encourage greater flexibility and more inclusive ownership of reform within the IAPR by extending participation in project actions to operational managers.</i></p> <p>The risk was mitigated by well-designed technical support that mobilised the managers and staff of the IAPR. The experts, in cooperation with the IAPR, identified the most urgent needs in the core functions of the administration and which key areas to focus on. The experts could then ensure, that their advices were implemented in ordered according to priority considering available capacity of the IAPR.</p>
Difficulties to mobilise relevant sectorial expertise for the Revenue Administration TS effort, given high workload and reduced resources in EU MSS' tax and customs administrations as well as short period notices.	<p><i>The Beneficiary team will anticipate and plan needs while developing a strong expert network in close co-operation with DG REFORM and the EU MSS' tax and customs administrations. Developing framework agreements with EU MSS' Revenue Administrations. Possibilities to target other sources of expertise (e.g. international consulting companies) - Adapt organisation and agenda of workshops, trainings and seminars.</i></p> <p>The risk was mitigated through cooperation with DG REFORM and the mobilisation of the channels of communication of the European Commission and other international organisations, as well as the Beneficiary's own network of expertise.</p>
Delays in mobilising the IAPR internal specialised capacity and possible delays due to IAPR resource constraints.	<p><i>ENABEL is committed to promote realistic level of ambition and a suitable prioritisation of projects and actions.</i></p> <p>The risk was mitigated. The IAPR senior management identified appropriate and specialised staff of the IAPR who cooperated closely with the technical support providers.</p>

3.1 Project Assessment

Project Objective

Objective	Verifiable Indicators	Comments on Achievements
To contribute to institutional, administrative and growth-sustaining structure reforms in Greece, in line with Article 4 of the SRSP Regulation by strengthening and improved functioning of the Greek Revenue Administration, IAPR, notably as a result of improving built the administration's capacity and enhancing competences, skills and processes.	<p>Tax and customs Collection, audit decisions and compliance of taxes improved.</p> <p>Quality of service to taxpayers and economic operators and taxpayer compliance costs.</p> <p>Relevant implementation regulation adopted.</p> <p>Standardized key functions and processes and improved transparency in place.</p>	<p>The TS under this Grant Agreement has together with (SRSS/S2019/034) contributed to achieve the overall objectives of the action, and progress has been made across a range of areas. Levels of cooperation between various directorates are much improved thanks to TS intervention, e.g. the annual training plan is more targeted to the needs of other Directorates in tax and customs, debt collection, and audit services.</p> <p>The Greek authorities have implemented new legislation, e.g. new circular about audit procedures with indirect audit methods for legal persons. (Government Gazette Second Issue, 27 - 01-2020 no. 88, nr. A. 1008) and "Law no. 4758 Restriction of smuggling".</p> <p>The TS has contributed to the implementation of new standardised working methods (LEAN) and to the formation and organisation of the new EYTE Directorate. The TS has further contributed to the results of several big operations by SEK; e.g. in October, SEK was involved in three big operations (two tobacco and one fuel), which resulted in five arrests and seizing 127,000 cigarettes. In November, SEK coordinated a very large tobacco operation where 2.5 tons was seized, preventing a duty loss of EUR 1.53 million.</p>

3.2 Project Outcomes

This project has one main outcome: Technical Support provided in a demand driven way to the IAPR in selected areas of revenue administration (such as institutional reforms, tax audit and tax investigation, debt collection, fight against smuggling of excisable goods, customs etc.)

Outcome Description	Verifiable Indicators	Completion Date	Comments on Achievements
<p><u>Output 1:</u> Support in the field of institutional reforms (provided by a long-term resident advisor)</p>	<p>Review of the IAPR performance contract.</p> <p>Review the drafting of the enhanced surveillance report paragraphs on tax administration</p> <p>Proposals for objectives about Training.</p> <p>Measures to fight fraud on short-term rentals. Presentation and a memo.</p> <p>TA on evaluation of the draft Budgetary Plan for 2020.</p> <p>Contribution to assistance about measures on COVID-19.</p> <p>Provision of a Strategic note to the Governor including a process of drafting the Annual Training Plan; enriched and reviewed as a final deliverable.</p> <p>Proposals of indicators for inscription of the Training in the performance indicators and the strategic plans for IAPR.</p> <p>Proposed and accepted a pilot syllabus WGs process aiming at highlighting for a need its priority level, details, and the necessary resources to respond to it.</p> <p>Draft of a template of form, a manual to fill this form in a substantial, precise and consistent manner, and a process to put together a WG in order to fill in the form. A template and its notice are ready to be presented to the DG HR.</p> <p>A network of Training Focal Points including representatives of the Academy, DGs, Governor's Office.</p> <p>The Academy considers that the template issued from the pilot WGs process can become a key step in the training needs detection system.</p> <p>Participation of Greece in the Tax and Customs Academy Network (Fiscalis Seminars) Lisbon meeting center (public service and ISO).</p>	<p>January – April 2020</p>	

Outcome Description	Verifiable Indicators	Completion Date	Comments on Achievements
	<p>A strategic note about TA provision on Service provision.</p> <p>Launch of a pilot WG to provide update information to KEF (call center) from Directorate Collection on the Installment Scheme regime to start.</p> <p>Provision of a list of taxpayer-oriented questions related to the new Installment Scheme.</p> <p>Provision of a list of taxpayer-oriented questions related to the new Installment Scheme. First answers were provided along the lines of the questions provided by the KEF.</p> <p>Provision to GO and DG Tax Office of a note related to the main difficulties encountered by the Directorate Organisation when drafting Procedures and FAQ and some recommendations.</p> <p>A memo to set up a full-fledged Directorate of Compliance including Service Provision and slides to present to the DG Taxation.</p> <p>TA Review Mission Reports.</p>		
<p><u>Output 2:</u> Targeted long-term support to tax audit and tax investigation functions (provided by a long-term resident advisor)</p>	<p>Workshops/trainings implemented by the TA.</p> <p>Establishment of a model audit office to develop and test improved ways of conducting and managing audit building on the experience of developing the model collection centre.</p> <p>Creation of an audit manual for legal persons to create a standard procedures for audit practice in Greece.</p> <p>Creation of a pilot project for testing the use of Indirect Audit Methods in audit cases concerning legal entities.</p> <p>Supported the implementation of several workshops on Transfer Pricing and</p>	<p>January – April 2020</p>	

Outcome Description	Verifiable Indicators	Completion Date	Comments on Achievements
	<p>Transfer Pricing risk assessment tools with Bureau van Dijk.</p> <p>TA monthly reports.</p>		
<p><u>Output 3:</u> Targeted long term support in the field of debt collection (provided by a long-term resident advisor)</p>	<p>Establishment of a Model Debt Collection Centre.</p> <p>Mapping of the first procedures, both As-Is, and To-be. The practitioners have been trained to be able to make new procedures and amend existing ones.</p> <p>Training of the first employees, both in new work methods and procedures and in training future employees (lean).</p> <p>There is a plan for expanding the KEOF to 120 people, but the plan was made before the extent of the COVID 19 situation was realised.</p> <p>A building with room for a fully staffed KEOF.</p> <p>TA monthly reports.</p>	<p>April – May 2020</p>	
<p><u>Output 4:</u> Targeted long term support in the field of smuggling of excisable goods (provided by a long-term resident advisor)</p>	<p>A comprehensive Road Map to focus and prioritise the work of the KOE Working Group. The Road Map sets the protocol and reporting procedures, as well as e.g. roles and responsibilities, recruitment, training, and staffing levels.</p> <p>Manual of Guidance for KOE focussing on an operational strategic approach, incl. operational planning, decision making,</p>	<p>March - June 2020</p>	<p>Attached to this report is a list of relevant supporting documents and notes of meetings which are indicative of the technical assistance provided to the Customs General Direc-</p>

Outcome Description	Verifiable Indicators	Completion Date	Comments on Achievements
	<p>command and control, briefings, risk assessments, and surveillance logs.</p> <p>Training materials for KOE and a suitable template for the Working Group to be able to formulate safe, lawful standard operating procedures.</p> <p>New legislation affecting SEK, e.g. Implementation of “Law no. 4758 Restriction of smuggling” (December 2020)</p> <p>Preparation of an anti-smuggling campaign. Two Codes of Practice has been drafted which Customs could adapt and use to formulate the Ministerial Decision needed to support any new legislation.</p> <p>TA monthly reports.</p>		torate.
<u>Output 5</u> : Targeted long-term expert support for quality assurance services in the field of IT projects related to revenue administration, tax policy and fiscal issues (provided by a long-term resident advisor)	<p>Monitoring of implementation of the afore-mentioned IT projects delivered to the IAPR and GSISPA of the Ministry of Digital Governance.</p> <p>Preparation of RfAs for the contractor, evaluation of the offers received in terms of effort required and finalisation of the RfAs sent to the contractor for the delivery of the IT projects.</p> <p>Enhanced the quality of the deliverables as well as engagement of the Authorities to ensure the outputs’ endorsement in the process of the public sector’s digital transformation.</p> <p>Adoption of a modern project management methodology.</p>	October 2019 – July 2020	
<u>Output 6</u> : Targeted expert support in the field of property valuation and taxation, the IT systems used and data utilized (provided by a short-term expert)	Advisory session/training mission organised, planned and delivered.	November 2019	1 short-term expert missions were performed by the property valuation expert, Prof. McCluskey, during the reporting period.

Outcome Description	Verifiable Indicators	Completion Date	Comments on Achievements
<u>Output 7:</u> Demand driven advice to the IAPR in key specific areas (provided by short-term experts or by a contractor)	Advisory session/training mission organised, planned and delivered.	January 2020	1 short-term mission performed by the customs expert, Mr. Boudet, during the reporting period.

4 Financial overview

4.1 Budget utilisation

A-Total budget of the Action	449,839.00 EUR
B-First pre-financing	359,871,00 EUR
C- Further pre-financing instalment	89.968,00 EUR
D-Total direct eligible costs (maximum 420.580,00 EUR)	412.552,12 EUR
E-Total indirect eligible costs (7% of D)	28.878,65 EUR
F-Final Amount for the EU Contribution to be paid to Enabel = (D+E) - (B+C)	-8.408,23 EUR

For more detailed information, see the financial report attached to this narrative report.

4.2 Contact information of counterpart authorities

Revenue Administration

Name: Governor Mr. George Pitsilis

Agency: Independent Authority for Public Revenue

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