Strategic Management for Tax Training in Vietnam

7th JTP, Tokyo 5 – 9/10/2009

Outline

I. Strategic policy for staff training

II. Overall feature of the staff training

III. Organization(s) responsible for staff training

IV. Evaluation of staff training

I- Strategic policy for staff training

➢ **Goal of staff training is to achieve the organization's strategy**

➢ **Overall strategy of the organization**

- Improve effectiveness of tax regulation and efficiency of tax administration.

- Strengthen tax revenue while comfort economic development.

- Adopt self- assessment and risk management.

3

Strategic policy for staff training

Components of organization strategy implementation:

- Legal framework: Straight forward regulation of tax policy and tax administration

- Organisation Structure: Function- based

- Computerisation: IT application for all tax procedures.

- Capacity Building: Professionalised workforce

Strategic policy for staff training

Building workforce to meet organisational objectives.

- Provide tax officials with sufficient knowledge and skills in order to fulfil their duties.

- Support organisation during changing periods.

- Support career path of tax officials during their working life.

- Develop qualified and competent tax leader

Overall feature of the staff training

Training Programs:

1. Long term programs:

- Program for each stage of career path
- Regulated by Ministry of Home Affair and by GDT itself.

2. Short term programs:

- For change management purposes: changes of policy, procedures, new IT applicants, structure, rotation…
- To strengthen knowledge and skill for tax officials: accounting, English, functional skills...

Long term training programs for General Public Officials

	General Public Officials	Tax Admin Officials	Tax Inspectors
Junior level	1. Pre- Public Official course		
	2. Basic tax course		
Senior level	1. Public Administration I		
High-ranking experts	1. Public Administration II		
	2. Politics Study		
	3. Research on Public Policy		

7

Long- term training programs for Tax Administration Officials

	General Public Officials	Tax administration Officials	Tax Inspectors
Junior level	X	1. Pre- Public Official course	
	X	2. Basic tax course	
Senior level	X	1. Public Administration I	
		2. Tax Administration	
High-ranking experts	X	1. Public Administration II	
	X	2. Politics Study	
	3. Research on Public Policy	3. Professional Research	

Long Term programs for Tax Inspectors

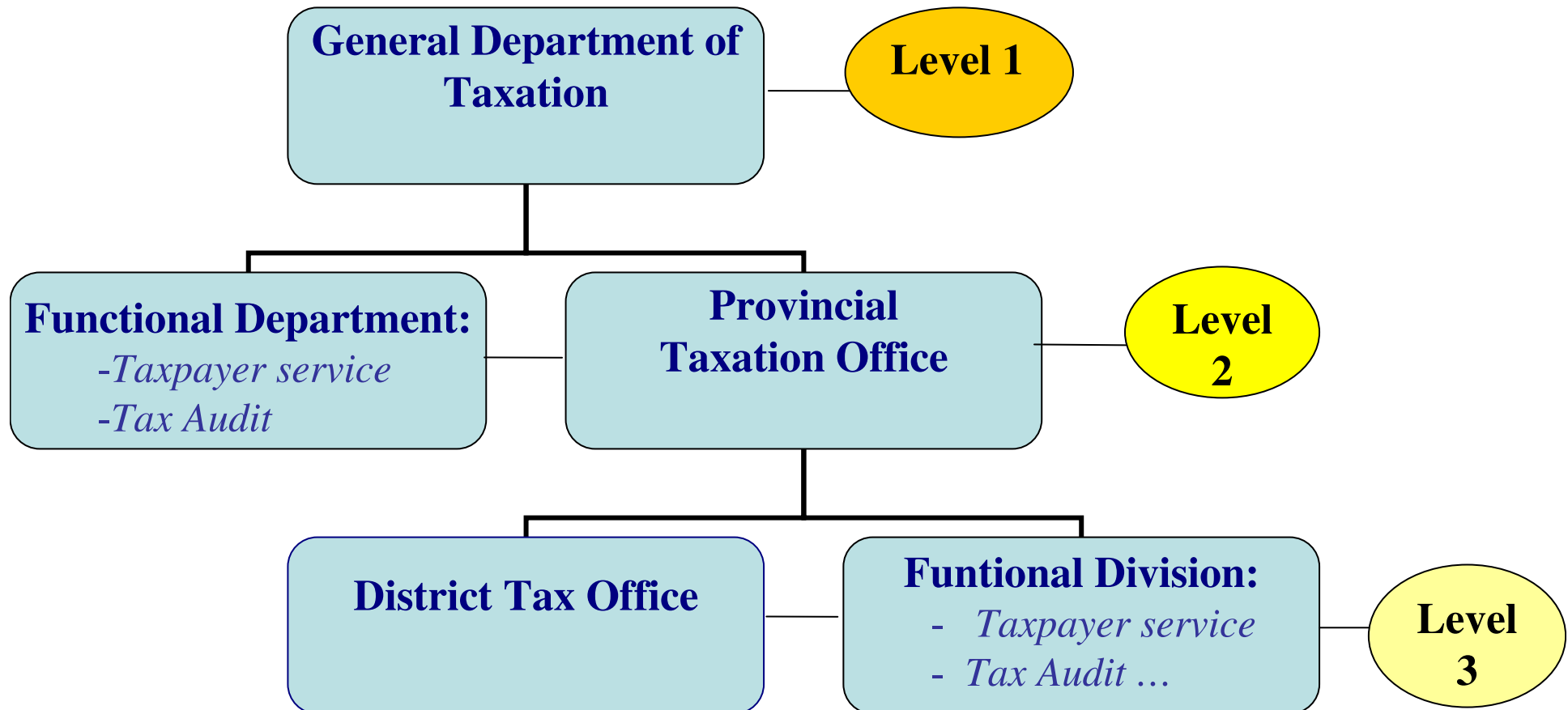|	Gen. Public Officials	Tax Admin Officials	Tax Inspectors
Junior level	X	X	1. Pre- Public Official course
	X	X	2. Basic tax course
			3. Basic inspection course for tax speciality
Senior level	X	X	1. Public Administration I
		2.Tax Admin	2. Chief Inspection course for tax speciality
High-ranking experts	X	x	1. Public Administration II
	X	x	2. Politics Study
	Research on P. P	3.Pro. Research	3. Professional Research in inspection field

9

Long term Programs for Leadership

Leadership level 1	Leader of District Tax Office
	Leader of division of Provincial Tax Office
Leadership level 2	Leader of Provincial Tax Office
	Leader of Department of General Department of Taxation
Leadership level 3	Leader of General Department of Taxation

Long term Programs for Leadership

General Department of Taxation — Level 1

Functional Department:
-*Taxpayer service*
-*Tax Audit*

Provincial Taxation Office — Level 2

District Tax Office

Funtional Division:
- *Taxpayer service*
- *Tax Audit …*

— Level 3

Overall feature of the staff training

Methods of training delivery:

- Class training: to provide sufficient theories or technical rules of procedures.

- OJT: to apply and practice rules, regulations in reality (implement tax procedures, processing tax files).

- E-learning: Upload study materials, references, case studies, Q&A for self-study or revision.

Overall feature of the staff training

Training Facilities:

- Classroom with white board, flipchart, projector and laptop, video tape.
- Computer room for IT application training
- No video conferences

Overall feature of the staff training

Budget Scale for Staff Training

- 2% of current expenditure for training activities annually.

- Allocate budget for Tax College and Provincial Tax Offices

- *Tax College cannot get tuition fees from local tax offices.*

III. Organization(s) responsible for staff training

1. Tax college: build training programs, develop training materials, give guidance of training programs.
2. Functional units: technical needs; technical expertise, practical experience.
3. Personnel departments: make regulation on training course, program, curriculum (after being developed/ drafted by NTC and functional units).
4. Training Board of General Department of Taxation: Approval of Programs, Training Materials and Training Regulation.

III. Organization(s) responsible for staff training

	Tax College	Functional Unit	Personnel Unit
1. Design Training programs	- Number of subjects in one program - Reconcile requirements among different programs.	- Define training needs based on job positions.	Define training requirement for different groups of tax officials based on organisational structure Put programs into training regulations.
2. Writing materials	- Table of content of each subject - Student materials -Instructor materials	- Task list based on tax regulation, procedures, manual. -Student materials	

16

Organization responsible for staff training

	Tax College	Functional Unit	Personnel Unit
3. Conduction of training courses	- Sample class of short term programs for local concurrent tax trainers	- Short term programs for tax officials in local offices	⬥ Plan for annual training courses ⬥ Working Report on training conduction ✓ Training evaluation ✓ Training Budget
	- Long term programs for tax officials which are developed by GDT	- Part of long term programs which are taught by outside training organisations	

17

III. Organization(s) responsible for staff training

- Trainers of Training

- Permanent Trainers at Tax College

- Concurrent Trainers at Functional Units and Provincial Tax Offices

- Visiting Trainers from outside training organizations.

IV. Training Evaluation

1. **Evaluation of Training Programs**

❖ Evaluation sheet at the end of the course

❖ Utilization of the results of the evaluation for future programs:

+ Adjust curriculum and content of each subject

+ Adjust training time: open time, duration

+ Select qualified trainers

+ Edit or rewrite materials

+ Add preferable training facilities

IV. Training Evaluation

2. Evaluation of staff taking training programs

-Means of the evaluation,

+ Test at the end of the courses

+ Performance appraisal

- Utilization of the evaluation results:

+ Complete learning duty of the year

+ Potential ability through test results and application at work.

+ Orientation of suitable position or promotion

Current Challenges

1. Program, curriculums, materials are not stable and insufficient

2. Few people are enthusiastic with training job.

3. Capacity to provide training courses is at low level