

Log frame

LOGFRAME PLANNING MATRIX FOR Project	Programme name and number	
	Completing the harmonization of the tax legislation and strengthening the fiscal administration	
Training and Info Campaign necessary to ensure successful introduction of the EU VAT acquis in Romania	Contracting period (2005) expires: 2007	Disbursement period expires (2005): 2008
	Total budget 2005: 0.60 MEURO	Phare budget 2005: 0.60 MEURO

Overall objective	Relates to Copehagen criterion and acquis chapter	List of projects with same objective
The overall objective is to improve the Romanian capacity to apply the harmonized legislation in the VAT field.	<ul style="list-style-type: none"> • The existence of a functioning market economy • Chapter 10 – “Taxation” 	<ul style="list-style-type: none"> • RO2002/000.586.03.04.07 – “Legal approximation in the VAT field” • 2002/000-586.03.04.11 Increasing the tax collection level by improving taxpayers voluntary compliance by building the internal capacity of the Ministry of Public Finance to develop by itself information communication campaigns and a modern taxpayer assistance activity

Project purpose	Objectively verifiable indicators	Sources of Verification	Assumptions
Ensuring that both the fiscal administration and the taxpayers involved are ready to comply with the harmonized legislation in the VAT field.	<ul style="list-style-type: none"> • Increased voluntary compliance • Improved VAT collection degree • Reduced tax evasion • Number o persons trained • Existing instructions/brochures in the VAT field 	<ul style="list-style-type: none"> • Budget execution and financial statements • Bimonthly reports regarding the revenues cashed for the State budget 	<ul style="list-style-type: none"> • The compliance of the taxpayers • The support of all the stakeholders
Results	Objectively verifiable indicators	Sources of Verification	Assumptions
<ul style="list-style-type: none"> • Specific information and education campaign about changes in the VAT field designed; • 400 trained persons in the new VAT legislation field. 	<ul style="list-style-type: none"> • Improved VAT collection degree • The number of trained persons in the new VAT legislation field • Information brochures for taxpayers on the implementation of new VAT legislation available • Wider range of services provided to taxpayers • Website available with information about the new VAT legislation • The number of taxpayers who voluntary comply with the payment of VAT 	<ul style="list-style-type: none"> • Budgetary execution and financial statements • Periodical activity reports • Information brochures • MPF website 	<ul style="list-style-type: none"> • Availability of qualified experts • The Human and financial resources are made available to the project • Adoption on time of the new VAT legislation
Activities	Means		Assumptions
<ul style="list-style-type: none"> • To develop specific information and education campaign about changes in the VAT field,; • To elaborate information brochures for tax payers 	<p>12 month Technical Assistance contract</p> <p>Team Leader, Key Experts, Short Term Experts</p>		<ul style="list-style-type: none"> • An adequate experience of the consultant • Availability of qualified experts

<ul style="list-style-type: none"> • To design a dedicated website, seminars and information meetings; • To design advertisements in all media; • To train 30 specialists to be able to answer questions at the call center in the field of the new VAT legislation; • To train 400 persons in the new VAT legislation field (sessions of 2 weeks). 			<ul style="list-style-type: none"> • An efficient cooperation between the consultant and the Ministry of Public Finance
			Preconditions