

CURRICULUM VITAE

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SKILLS AND EXPERIENCE

Over 30 years' experience in tax administration and tax policy development in Europe, the Pacific, Africa and the Middle East.

Substantial experience in project management.

Initiated and successfully concluded major income tax reforms in Africa, the Pacific and the Middle East.

Active in Civil Service reform projects, particularly in relation to revenue collection departments,

Consulted on tax incentives for investment promotion.

Active in tax policy formulation in developing countries, particularly in the areas of tax simplification and revenue enhancement measures.

Strong experience in planning such as preparation of strategic business plans, business process re-engineering plans, computerisation plans, training plans, inception plans for Large Taxpayers' Unit, Taxpayer Services Unit, etc. and communications strategies.

Background of institutional development, systems and forms design, improvement of procedures, development of training programmes and preparation of audit manuals.

Participated in negotiating 6 double taxation agreements.

Facilitated preparation of basic induction courses for tax department personnel.

Member of the I.M.F. (Fiscal Affairs Department) Panel of Experts.

Member of the World Bank Tax Thematic Group.

Consulted for I.M.F., World Bank, E.U., UNDP and DFID.

QUALIFICATIONS

London School of Journalism <http://www.lsj.org>

"Improve Your English" – Completed to a high standard and in short time

"Freelance and Feature Writing" – Currently studying

Completed **Management of Change** Course in December '97 leading to certification from Pepperdine University School of Business, Los Angeles, and the International Register of Organisation Development Professionals. This was a 10-month course covering transitional and transformational alignment in South Africa, organisational change, intervention skills and transformation strategy development.

Fully-Trained Inspector of Taxes. Awarded "Commission" from the Minister of Finance of Ireland (1983).

BA Mod (Econ) Honours. Trinity College, Dublin 2, Ireland (1977).

COMPUTER SKILLS

Computer literate in Microsoft Office and other major business packages.

PRESENT EMPLOYMENT

August 2002 to present **Government of Rwanda**
Position: **Manager, Rwanda Revenue Authority Project**

My job is to work closely with the Commissioner General, the RRA senior management team and the DFID Governance Adviser to manage the project and ensure that the project maintains a recognised and agreed direction as set out in the project logical framework. I am also expected to act on behalf of DFID to facilitate and adjust project inputs, in consultation with the RRA and DFID.

My main activities under the project are: -

Work closely with the RRA's Project Management Office (PMO) to ensure the effective implementation of RRA's modernisation strategy;
Mentor each and every member of the PMO to the fullest extent possible to ensure they are capable of carrying out their duties;
Assist the PMO to consolidate all the existing and planned reform initiatives into a single modernisation plan across tax and customs administrations, including the collection and audit of CSR contributions;
Train PMO staff in the use of modern project management techniques;
Provide advice on the development of the in-house training centre, including the provision of training expertise, hardware and software;
Oversee the bedding-in of the main IT systems in RRA. Work closely with consultants and the Director of IT to ensure this work proceeds smoothly;
Sit on the Human Resources Steering Committee and guide the DFID-funded HR consultants with regard to the implementation of a process-driven management structure;
Assist the Director of Planning and Research in the advancement of tax policy issues.

I started this job on a peripatetic basis from August 2002 to December 2002 and took a full-time position in January 2003. I have worked as project manager during phases IV, V and VI of DFID support.

January '98 to end Nov 2002. **Government of Republic of Yemen**
Position: **Computerisation, Training and Tax Administration Adviser**

I was employed as a computerisation, tax administration and training adviser under the Strengthening Economic and Financial Management Project. This was a UNDP/DFID/IMF project designed to strengthen economic and financial management in 5 partner agencies and two pension funds in Yemen. The 5 agencies were the Tax and Customs Authorities, the Ministry of Finance, the Central Bank and the Central Statistics Office.

My main areas of focus were: -

The establishment of a Large Taxpayer Unit within the Tax Authority,
The computerisation of the Large Taxpayer Unit,
Assisting with a comprehensive reform of the income tax law of Yemen,
Developing inter-agency computer links to facilitate the sharing of information between various government departments,

Assisting the partner agencies in the development of their business plans, Training of staff and the development of comprehensive training plans, Drafting an audit manual and establishing an audit planning process, The provision of management training and the preparation of a management desk manual, Improving the provision of taxpayer services (education, assistance and information), Assisting the revenue collection departments with the preparation of business process re-engineering and future development plans as part of their obligations under the World Bank's Civil Service Reform Project and, Advising and assisting the SEFM project team in other areas of the project.

CONSULTANCIES

Jan/ Feb and September 2001 Government of Botswana

I worked on the 'Ya Rona' project, which is designed to help the Department of Taxes develop a new strategy for improving taxpayer compliance in Botswana. In this period I assisted the Department with: -

- A comprehensive review of its income tax legislation and procedures,
- The preparation of an alternative computerisation strategy, and
- The preparation of a Revenue Board Implementation strategy.

August '97 – January '98 Government of Swaziland

During this period I assisted the Government of Swaziland with –

- the finalisation of its new income tax law,
- the development of a double taxation agreement negotiating strategy,
- the development of a policy paper on revenue diversification, and
- a financing proposal for further technical and other assistance to the revenue collection departments.

DFID and the EU funded this assistance.

May - Nov 1996 Government of Swaziland

The Government of Swaziland requested my assistance with the introduction of a new income tax law. Activities included formulating effective tax incentives for investment promotion along with the legal drafter and liaising with the Tax Advisory Committee, tax practitioners, and the business community in order to achieve full acceptance and ownership of the new law. I was also required to assist the Department of Taxes prepare for the new law. The consultancy to July '96 was provided from funds made available by the EU and extended to November '96 from DFID/ODA funds.

August 1995 Government of Swaziland

I was requested to advise the Government of Swaziland on how to reform its income tax system in order to make Swaziland more conducive for the promotion of foreign and indigenous investment. The consultancy was provided under the Cross-Border Initiative from funds made available by the World Bank and the EU. My brief was to examine the tax and revenue aspects of tax holidays, low sectoral rates, investment allowances or credits and a low tax rate for all taxpayers.

June 1994 IMF mission to Jordan

As a member of the Panel of Experts I was asked to join a Fiscal Affairs mission to evaluate the income tax system of Jordan and make recommendations for its improvement. My brief was to write the income tax administration chapter of the aide memoire. I also contributed to other parts of the aide memoire, a copy of which was given to the authorities at the conclusion of the mission.

LONG-TERM ASSIGNMENTS

October 1994 to July '97.
Position:

Government of United Kingdom (DFID)
Team Leader, RAP Project - Lesotho.

I managed the Revenue Assistance Project (RAP) for DFID/ODA, which had a 1995 value of £1.6m. The RAP provided technical assistance to Lesotho in the form of income tax, sales tax, audit and computerisation advisers as well as various short-term advisers for customs needs and forms design. The goal of the RAP was to increase revenue from direct and indirect taxation in real terms.

As Team Leader I was responsible for: -

All income tax advice to the Government of Lesotho.

Assistance with the examination of the accounts and returns of large taxpayers, particularly the large international consortia operating on the Lesotho Highlands Water Project.

Overseeing and supervising the preparation of P.A.Y.E. and business audit manuals.

Evaluating the case for the introduction of Value Added Tax and proposing a timetable for its implementation.

Developing a programme of institutional development of the Department of Customs & Excise.

Computerising the revenue collection departments.

Ensuring that the revenue collection departments' training programme is designed and implemented in a sustainable manner.

Upgrading and integrating the revenue collection departments' investigation capabilities.

Improving the design of revenue forms.

My main achievements under this project were: -

An increase in income tax receipts from M67 million p.a. to over M300 million p.a. in five years.

A continued reduction in income tax rates, with tax rates reduced from 53% in 1991/2 to 35% in 1996/7.

The successful negotiation of double taxation agreements with RSA, the UK and Mauritius, which provide additional taxing rights and development incentives for Lesotho.

Better tax legislation.

A significant increase in the efficiency of the Department of Income Tax through better training, systems and resources.

LONG-TERM ASSIGNMENTS (continued)

July 1991 to October 1994

Position:

Government of United Kingdom (DFID)

Team Leader, ARCDP - Lesotho

I was Team Leader of a DFID/ODA project entitled Assistance to Revenue Collection Departments (ARCDP) of Lesotho. The project provided technical assistance to the three revenue collection departments of Lesotho and had a 1991 value of £330,000.

As Team Leader I,

Advised the Government on fiscal legislation and tax policy,
Advised the Commissioner of Income Tax regarding the tax affairs of the largest entities, particularly those engaged on the Lesotho Highlands Water Project,
Developed investigation techniques and methods of encouraging tax compliance,
Established an effective training programme.

My main achievements under this project were: -

The re-drafting of the Lesotho Income Tax Act, with IMF assistance.
The introduction of new tax compliance methods, vastly improved offences, penalty and distress provisions.
A much higher public profile for the Department of Income Tax.
A substantial increase in revenues from income tax.
Initiated drafting of new Sales Tax law.

November 1984 to May 1991

Position:

Government of Kiribati

Inspector of Taxes.

The Government of Kiribati employed me under assistance provided by the Government of the United Kingdom (DFID/ODA). As Inspector of Taxes I was,

Responsible for the day to day administration of the income tax.
Active in tax policy formulation.
Adviser to the government on specific foreign investment projects.

My main achievements in Kiribati were: -

A substantial increase in income tax revenues each year. By 1991, my final year, tax revenues showed a 400% increase from the commencement of my contract in late 1984.
Implementation of a new income tax law.
Creation of a Revenue Board.
Identification of the need to computerise the Taxation Division and thereafter working with a computer professional to establish the data bases and develop the assessing programme.
Successful negotiation of a Double Taxation Agreement with Australia.

October 1977 to October 1984

Position:

Revenue Commissioners, Dublin, Ireland

Inspector of Taxes, Higher Grade.

I entered the Irish Revenue as a trainee Inspector of Taxes after graduation from college. I completed a course of full and part time training in tax law and accounting and was awarded a Commission from the Minister of Finance after successfully completing examinations in taxation and accountancy. Shortly thereafter I was promoted to Inspector of Taxes (Higher Grade). During my time in the Irish Revenue I received substantial experience in the assessment of sole traders, partnerships and companies, the handling of income tax appeals and procedures for the recovery of tax.

PROFESSIONAL PUBLICATIONS

I write regularly for “Revenue Magazine” published by Rwanda Revenue Authority.

I contribute to “RevInnu” published by the Revenue Commissioners, Ireland.

I was a regular contributor to “Al-Waay Al-Dhareeby”, a magazine issued by the Tax Office of the Capital Secretariat in Yemen. I contributed monthly articles on topical taxation issues in Yemen.

“A discussion of recent tax reform measures proposed for Swaziland”, **Infotax, RSA** Sept. 1997.

“Investment Incentives emerging from Lesotho’s Tax Reform”, **S.A. Tax Review**, June 1993.

“New Order - Lesotho Tax Reform”, **Financial Mail (S.A.)**, 16 April 1993.

Many of my reports and discussion papers are available on my website <http://www.kieranholmes.com> as free downloads.

CONFERENCES

I represented the government of Lesotho at the Commonwealth Association of Tax Administrators (CATA) Technical Conferences in Malta in August 1995 and in Port Moresby in November 1991.

I represented the government of Kiribati at the 1990 Annual Meetings of the International Monetary Fund and World Bank Group in the capacity of Alternate Governor to the World Bank.

I represented the government of Kiribati at the CATA Technical Conferences in Kuala Lumpur and Penang in November 1987 and in Ottawa in September 1986.