

Distribution list below.

October 3, 1958

Roland D. Smith, Chief, Finance Division

R.D.S.

Tax Administration Specialist.

At a conference held on October 3, 1958, attended by Mr. Gardiner, Dr. Smuckler, Mr. Smith, Mr. Wood, and Mr. Potter, which dealt with the question of the recruitment of a tax administration specialist, the following course of action was decided upon:

1. MSUB will immediately initiate the recruitment of a tax administration specialist within its currently authorized complement. As requested by the Director General of Taxation, such specialist will be physically located in the Directorate of Taxation to advise the Director in the improvement of the organization and administration of his Directorate and in the development and installation of procedures which will promote improved collection of existing taxes.
2. The MSUB technician will not concern himself with tax imposition (as distinguished from tax implementation) policy without a prior request by, or the clearance and approval of, a Taxation Policy Committee to be appointed by the Director of USOM and to include representation from MSUB.
3. The MSUB Tax Administration Specialist will enter on duty in Saigon on or about January 1, 1959 (subject to completion of necessary ICA/W clearance), and will serve in Viet Nam for at least one year, if possible for two years. He will perform duties in accordance with the attached job description.

Attachment: Job Description.

ccs: USOM: Director, Deputy Director, Finance Advisor, Deputy Chief of Program Office, Public Administration Advisor, Legal Officer, Program Office, Executive Office

MSUB: Chief Advisor, Chief of Public Administration (2), Budget Advisor, Coordinator Taxation

Position Description -- Tax Administration Specialist.

1. Works under the direct administrative supervision of the Chief of the MSIG Public Administration activities, subject to policy guidance of a Taxation Policy Committee, to be established pursuant to the USOM-MSIG Memorandum for Record, subject: Tax Administration Specialist, dated October 5, 1958. Also coordinates his technical activities with those of the MSIG Budget Advisor, the Chief of USOM Finance Division and other USOM technicians as appropriate.
2. Serves as (administrative) advisor to the OVN Director General of Taxation in the Department of Finance for the improvement of the organization and administration which will promote improved rates of collection of existing taxes. In that capacity:
  - (a) Assists officials of the Directorate in surveying all revenue collection offices in the country and preparing reports and making recommendations regarding improvements in their organization, administrative procedures, and relationships to other levels of the tax collection hierarchy and to other government agencies;
  - (b) Assists officials of the agency in surveying the problems and difficulties involved in the collection of each existing category of taxes, and in preparing reports and making recommendations regarding improvements in collection methods and procedures which will expedite and increase the current rate of collection while simplifying computation and payment for the taxpayer.
  - (c) Assists officials of the agency to develop a public relations program to promote positive public cooperation with the tax program and to mobilize public opinion against tax delinquents.
  - (d) Assists officials of the agency to develop procedures manuals, and revised tax collection forms and instructions.
3. Subject to approval of MSIG following coordination with the Taxation Policy Committee:
  - (a) May conduct in-service training courses in tax administration in the Department of Finance and/or the National Institute of Administration.
  - (b) May perform other duties as assigned by MSIG within the limits of time available from the primary responsibilities listed in 2 above.