REQUEST FOR EXPRESSION OF INTEREST

FACILITATOR FOR INFORMAL SECTOR TAXATION WORKSHOP

The impact of the informal sector in the economy of African countries cannot be over emphasized. In Sub-Saharan Africa the informal sector contributes about 80 per cent of labour force and up to 60 per cent of GDP. While the term informal sector has varied definitions, the definition adopted for this project is licit enterprises, which are not legal entities or are legal entities that display a certain level of informality and whose income is sufficient to fall within the tax net. The greatest challenge for tax authorities is translating the revenue potential of the informal sector, as represented by the size of the informal sector of which the SMEs are quite substantial, into actual revenue in an equitable, efficient and cost-effective manner.

In response to the above, the African Tax Administration Forum (ATAF) being the voice of Africa on Tax Matters embarked on a project to develop an African approach to dealing with the taxation of the informal sector on the continent. The project is undertaken by ATAF and executed by a team of two Consultants (A Senior Consultant and a Consultant).

As part of the project, ATAF will organize workshops inviting experts from both English and French countries to share their experience in taxing the informal sector, the challenges faced and how these challenges can be addressed.

ATAF seeks to recruit a facilitator to support the team of two consultants working on the informal sector taxation project during the 3-day workshop to be held from 04 - 06 February 2020 in Nigeria. The facilitator will work under the overall guidance of the Director of Research and under the direct supervision of the team of two Consultants (the Senior Consultant and the Consultant).

The expected deliverables for the Workshop Facilitator at the end of the project are as follows;

- The successful facilitation of the workshop.
- A well-managed and coherent workshop resulting in ideas on how to develop among other products, a guidebook for taxing the informal sector in Africa.
- Technical advice and support to participants during the workshop.
• Work with the consultants in designing the programme for a successful workshop at sessions.
• Producing workshop report

The Workshop Facilitator is expected to have the following key competencies;

• Must possess proven skills and experience in facilitating participatory workshops and managing groups from diverse cultures
• Fluency in English (written and spoken). A good working knowledge of French and/ or Portuguese will be an advantage.
• Awareness and ability to deploy effective workshop facilitation skills in diverse and multilingual workshop audience settings
• Experience in preparation, developing and conducting participative consultative workshops using various facilitation methods and tools.
• Excellent communication skills.
• Knowledge of current trends in taxation of the informal sector will be an added advantage.

Interested candidates may obtain clarification at the email address below during office hours 0800 to 1630 hours Monday to Friday. The detailed Terms of Reference are in Annex I of this Request for Expression of Interest.

Expressions of interest must be sent to the email address below by 15 January 2020 at 16h00 SAST and cover letters should clearly indicate the position of “Workshop facilitator – Informal Sector Taxation.”

Attention:

African Tax Administration Forum
Ms. Nune Mandala
Procurement Specialist
Tel: +27 (0) 12 451 8837
E-mail: nmandala@ataftax.org
ANNEX I

TERMS OF REFERENCE FOR FACILITATOR FOR INFORMAL SECTOR TAXATION WORKSHOP

1. Background

The impact of the informal sector in the economy of African countries cannot be over emphasized. In Sub-Saharan Africa the informal sector contributes about 80 per cent of labour force and up to 60 per cent of GDP. While the term informal sector has varied definitions, the definition adopted for this project is licit enterprises, which are not legal entities or are legal entities that display a certain level of informality and whose income is sufficient to fall within the tax net.

The greatest challenge for tax authorities is translating the revenue potential of the informal sector, as represented by the size of the informal sector of which the SMEs are quite substantial, into actual revenue in an equitable, efficient and cost-effective manner.

Successfully tackling this challenge will lead to increased tax revenues thus reducing budget deficits and dependency on financial aid, widening of the tax base so that every taxpayer pays his/her fair share of taxes, and levelling the playing field for all businesses by reducing dependency on a small number of formalized taxpayers. Bringing into the tax net those who are in the informal sector would not only lead to an increase in the total taxes collected but would also lead to increased tax compliance and accountability. Increased tax revenues would improve each country’s ability to domestically mobilize resources and decreased dependency on foreign aid, loan and grants to finance the national budget.

In response to the above, the African Tax Administration Forum (ATAF) being the voice of Africa on Tax Matters embarked on a project to develop an African approach to dealing with the taxation of the
informal sector on the continent. The project is undertaken by ATAF and executed by a team of two Consultants (A Senior Consultant and a Consultant).

As part of the project, ATAF will organize workshops inviting experts from both English and French countries to share their experience in taxing the informal sector, the challenges faced and how these challenges can be addressed.

ATAF seeks to recruit a facilitator to support the team of two consultants working on the informal sector taxation project during the 3-day workshop to be held from 04 - 06 February 2020 in Nigeria.

The facilitator will work under the overall guidance of the Director of Research and under the direct supervision of the team of two Consultants (the Senior Consultant and the Consultant).

2. Objectives of the workshop

The objective of the first ATAF 1st experts meeting on taxation of the informal sector is to create a platform for discussion and sharing of experiences by delegates drawn from various fields and countries in Africa and to brainstorm on practical and effective ways of taxing the informal sector. This will provide input in to developing a comprehensive handbook with practical guidelines to ATAF member countries on how to tax the informal sector. To achieve this, the workshop participants will:

- Share country experiences (success stories and lessons learned) in the implementation of informal sector taxation;
- Concretize the objectives of the project;
- Refine the research questions;
- Propose countries to sample for the field study and the processes for successful field studies;
- Finalize the country template for data collection and analysis\(^1\). This will be translated and in the official language of sample countries an in e-version format;

\(^1\) Country templates are used for two main reasons: 1) send to all members interested in responding; 2) send to the selected sample countries and will include questions/elements towards developing a feasibility study to explore the possibility of ATAF developing a robust informal sector taxation scheme.
• Identify gaps in the current methodology of the project;
• Identify country representative(s) to provide assistance in data collection;
• Identify additional stakeholders who should be involved in the project; and
• Identify additional information that should be obtained from the already identified stakeholders.

3. Role and responsibilities of facilitator

The facilitator will lead the main activities during the 3-day workshop, including its design and planning. This will include:

• Leading and providing expert input on specific workshop sessions;
• Ensuring that the different sessions meet the workshop objectives;
• Designing activities at sessions that will enable participants share their experiences and learn from each other;
• Encouraging constructive debates, maximum and participatory dialogue during all sessions;
• Acting as a rapporteur in the follow up of the working group sessions to ensure that the proceedings and outcomes of the session are clearly recorded;
• Submitting daily workshop recommendation to the ATAF Secretariat in English and French, to inform the next day’s activities;
• Guiding in development of an outcome statement towards the end of the workshop; and
• Submitting input to the workshop report with recommendations to ATAF towards the development of a practical guidebook for the taxation of the informal sector in Africa.

4. Qualifications and experience

• Must possess proven skills and experience in facilitating participatory workshops and managing groups from diverse cultures
• Fluency in English (written and spoken). A good working knowledge of French and/or Portuguese will be an advantage.
• Awareness and ability to deploy effective workshop facilitation skills in diverse and multi-lingual workshop audience settings
• Experience in preparation, developing and conducting participative consultative workshops using various facilitation methods and tools.
• Excellent communication skills.
• Knowledge of current trends in taxation of the informal sector will be an added advantage.

5. Timelines and key deliverables

• The successful facilitation of the workshop.
• A well-managed and coherent workshop resulting in ideas on how to develop among other products, a guidebook for taxing the informal sector in Africa.
• Technical advice and support to participants during the workshop.
• Work with the consultants in designing the programme for a successful workshop at sessions.
• Producing workshop report

<table>
<thead>
<tr>
<th>Key deliverables</th>
<th>Indicative Timelines</th>
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<tbody>
<tr>
<td>Make inputs to the workshop plan with ATAF and the Informal Sector Project Team</td>
<td>1 day</td>
</tr>
<tr>
<td>Submit inputs to the workshop agenda and develop materials</td>
<td>2 days</td>
</tr>
<tr>
<td>Facilitate workshop, ensure all sessions are recorded and ensure conference facilities support the group sessions</td>
<td>2.5 days</td>
</tr>
<tr>
<td>Prepare and submit the workshop report</td>
<td>3 days</td>
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6. Supervision and coordination

You will be expected to work under the supervision of the Director Research ATAF and closely with the consulting team on informal sector taxation project. You will be expected to report and submit all workshop material to the Director Research ATAF and the consultants.

7. Expression of Interest

Send detailed curriculum vitae (indicating your relevant experience) and financial proposal to Nune Mandala nmandala@ataftax.org by January 15 January 2020.