REQUEST FOR EXPRESSIONS OF INTEREST

INDIVIDUAL CONSULTANT TO PROVIDE TECHNICAL ASSISTANCE ON THE IMPLEMENTATION OF VAT TO THE ANGOLA REVENUE ADMINISTRATION

The African Tax Administration Forum (ATAF) is a network promoting cooperation, knowledge sharing, capacity building, and technical support to African revenue authorities. It further seeks to ensure greater synergy and cooperation in capacity development amongst all relevant stakeholders to reduce duplication and give greater support to African Tax Administrations. ATAF would like to procure the services of a VAT expert consultant, to provide technical assistance on the implementation of VAT to the Angola Revenue Administration (AGT).

The Individual Consultant general scope of work will be to conduct a scoping mission to establish the AGT’s VAT divisions’ capability and capacity to implement and administer VAT effectively which will include assessing the following;

- Accounting for costs and revenues in the construction sector;
- Invoicing of VAT in the financial sector and its impact;
- Methodology to identify, investigate and prosecute VAT refund fraud and evasion;
- VAT refund procedures and analytical assumptions in granting refunds;
- Risk matrix used to identify high risk VAT refund claims for audit;
- Sampling techniques for inspection of VAT refunds;
- Other relevant issues in VAT reimbursement and inspection;
- Capacity of officials working in VAT refunds, inspections, litigation and systems

The assignment is expected to commence in February 2020. It is envisaged that the first assignment should be concluded in a duration of 7 working days. Thereafter, two technical assistance missions (one week per mission) per six months will be scheduled as per the proposed workplan for a period of two years.
The African Tax Administration Forum now invites eligible Individual consultants to indicate their interest in providing these services. Interested consultants must provide information indicating that they are qualified to perform the services. The Individual Consultant is expected to have the following key competencies:

- A Master’s degree or equivalent in Taxation, Political sciences, Law, Business administration, Economics and any other related field;
- Minimum 10 years of demonstrated work experience in a taxation, analysis of policy and regulatory framework, tax investigations, utilisation of legally sound risk methodologies and technologies to mitigate compliance and operational risks in VAT.
- Experience in the implementation of VAT in African countries
- In depth knowledge in auditing of VAT. Lusaphone country experience will be advantageous.
- Experience in the provision of technical assistance in an International organisation;
- Demonstrated experience in providing technical assistance to VAT implementation and administration and have a broad understanding of the socio-economic dynamics of African countries;
- Should have good knowledge of the tax systems in Africa;
- Good report writing skills;
- Good communication and presentation skills;
- Good command of the written and spoken Portuguese and English; and
- Computer literacy.

**Added advantages**

- Excellent strategic and analytical skills
- Ability to maintain confidentiality

Interested Individual consultants 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 and detailed CVs must be sent to the email address below by 5 March 2020 and cover letters should clearly indicate the position of “Individual Consultant – Implementation of VAT”

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

ATAF/AfDB Project

INDIVIDUAL CONSULTANT

TECHNICAL ASSISTANCE ON IMPLEMENTATION OF VAT FOR THE ANGOLA REVENUE ADMINISTRATION

Pretoria, South Africa

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ANNEX I

TERMS OF REFERENCE FOR PROCUREMENT OF AN INDIVIDUAL CONSULTANT
FOR
THE AFRICAN TAX ADMINISTRATION FORUM (ATAF): TECHNICAL ASSISTANCE

1. PURPOSE
To procure the services of a VAT expert consultant, to provide technical assistance on the implementation of VAT to the Angola Revenue Administration (AGT).

2. INTRODUCTION
The African Tax Administration Forum (ATAF) is a network promoting cooperation, knowledge sharing, capacity building, and technical support to African revenue authorities. It further seeks to ensure greater synergy and cooperation in capacity development amongst all relevant stakeholders to reduce duplication and give greater support to African Tax Administrations. From its beginning in 2009, when it was formally launched, ATAF is steadily growing in stature and in influence. Today ATAF is an important voice on tax affairs in Africa and the world. It has achieved the status of an international organisation and its membership has grown to 38 African tax administrations.

3. BACKGROUND OF THE ASSIGNMENT

- ATAF’s Technical Assistance Unit (TAU) objective is to enhance the effectiveness of member revenue administrations through strengthening the capacity in the member states. The TAU aims to harness all benefits from the programs and to ensure that the technical assistance provided enables the member states to fill gaps in their own administration thus expanding their revenue base and revenue collection. The technical assistance work is at the heart of ATAF’s core business and mandate.

- To achieve this, the Strategic Plan indicates as a key output item under its second objective of (fostering efficient and effective African tax administrations), the provision of tailor made technical support and advisory services, delivered by internal and external experts, and facilitated through the Technical Assistance Unit operationalized within the Secretariat. To ensure that this is meeting the needs of its membership, ATAF must therefore provide technical assistance that targets building the effectiveness and efficiency in revenue mobilization, both in the short, medium and long term.
As Angola is implementing VAT, technical assistance in the effective implementation of VAT is required.

4. GENERAL SCOPE OF SERVICES
To fulfil the mandate of the Technical assistance request effectively, the Consultant will be responsible to conduct a scoping mission to establish the AGT's VAT divisions’ capability and capacity to implement and administer VAT effectively which will include assessing the following

- Accounting for costs and revenues in the construction sector;
- Invoicing of VAT in the financial sector and its impact;
- Methodology to identify, investigate and prosecute VAT refund fraud and evasion;
- VAT refund procedures and analytical assumptions in granting refunds;
- Risk matrix used to identify high risk VAT refund claims for audit;
- Sampling techniques for inspection of VAT refunds
- Other relevant issues in VAT reimbursement and inspection
- Capacity of officials working in VAT refunds, inspections, litigation and systems

As the above tasks, will require specialised skills and competence, ATAF is seeking a consultant to provide the service.

5. EXPECTED OUTPUTS/Deliverables
The following outlines the key expected deliverables:

A detailed report for each technical assistance mission delivery indicating the outcomes and progress of the technical assistance/training provision.

Compilation of training material and training program

- The training / technical assistance delivery to be designed to build capacity in the areas below;
- The accounting for costs and revenues in the construction sector evaluated;
- Invoicing of VAT in the financial sector and its impact determined;
- Methodology used in identifying, investigating and prosecuting VAT refund fraud and evasion cases;
- VAT refund procedures and analytical assumptions in granting refunds;
- Risk matrix to identify high risk VAT refund claims for audit;
- Sampling techniques for inspection of VAT refunds;
• Any other relevant issues in VAT reimbursement and inspection;
• Development of the capacity of officials working in VAT refunds, inspections, litigation and systems

6. **KEY REQUIREMENTS OF CONSULTANT**

The Consultant is expected to have the following key competencies:

• A Master’s degree or equivalent in Taxation, Political sciences, Law, Business administration, Economics and any other related field;
• Minimum 10 years of demonstrated work experience in a taxation, analysis of policy and regulatory framework, tax investigations, tax crime analysis and utilisation of legally sound risk methodologies and technologies to mitigate compliance and operational risks
• Experience in the implementation of VAT in African countries
• In depth in auditing of VAT. Lusaphone country experience will be advantageous.
• Experience in the provision of technical assistance in an International organisation;
• Demonstrated experience in providing technical assistance to VAT implementation and administration and have a broad understanding of the socio-economic dynamics of African countries;
• Should have good knowledge of the tax systems in Africa;
• Good report writing skills;
• Good communication and presentation skills;
• Good command of the **written and spoken Portuguese and English;** and
• Computer literacy.

**Added advantages**

• Excellent strategic and analytical skills
• Ability to maintain confidentiality

Therefore, the Consultant with these competencies and proven experience of similar or related assignments is eligible for the position.

7. **DURATION OF THE CONTRACT**

The assignment shall commence in March 2020. It is envisaged that the first assignment should be concluded in a duration of 7 working days. Thereafter two technical assistance missions (one week
per six months will be scheduled as per the proposed workplan for a period of two years.

**REPORTING STRUCTURE**

The Consultant will report to and work under the direction of the Director: Tax Programs. To execute his/her responsibilities and attain the expected deliverables the Consultant is expected to work together with the Manager: Technical Assistance to perform all tasks listed above and any other tasks given by the Director: Tax programs as deemed relevant for the success and smooth running of the assignment.

**8. RESTRICTIONS**

In addition to the standard conflict of interest restrictions specified in the consulting contract, all materials created under the contract will remain the sole property of the African Tax Administration Forum. Reuse of the materials will require the formal, written approval from ATAF. The consultant shall have no material interests in any of the outputs of this assignment.

On the commencement of the assignment, the Consultant will sign a statement of confidentiality that will bind the Consultant to non-disclosure of any sensitive information that the Consultant may obtain knowledge of during the project.