REQUEST FOR EXPRESSIONS OF INTEREST
SENIOR INDIVIDUAL CONSULTANT
INFORMAL SECTOR TAXATION
FOR THE AFRICAN TAX ADMINISTRATION FORUM (ATAF)

TAXATION
Financing Agreement reference: 2100155032416
Project ID No.: P-Z1-K00-059

The African Tax Administration Forum (ATAF) has received financing from the African Development Bank toward the cost of the Regional Institutional Support Project On Public Financial Governance (RISPFG), and intends to apply part of the agreed amount for this grant to payments under the contract for the Individual Senior Consultant for Informal Sector Taxation.

The expected deliverables for the Senior Individual Consultant at the end of the project are as follows; Project concept note, budget and work plan; Desktop research, data collection tools, and revised concept note; Consultative workshops to validate the desktop research; Preliminary report from the consultative workshop, revised data collection tools; Field visits and interviews with selected stakeholders; Field report from the field visits; Interim project report, including analysis of data emanating from the Field visits; Consultative workshop to review and validate the findings from field visits; Final interim report incorporating feedback; Submission of policy brief; Check list/key steps for country implementation for an efficient taxation of the informal sector in Africa; Final consolidated report on taxing the informal sector in Africa; Draft guidebook on informal sector taxation in Africa; Final ATAF Tax Administrator Guidebook: Practical Steps to taxing the informal sector; Provide all papers/documentation used in the literature review and a comprehensive Expert database with contact details; Produce Brochure for mass dissemination of the main results of the project and press release for each output.

The Senior Individual Consultant will be recruited for 10 months from January 2020 to 31 October 2020.

The African Tax Administration Forum now invites eligible consultants to indicate their interest in providing these services. Interested consultants must provide information indicating that they are qualified to perform the services. The Senior Individual Consultant is expected to have the following key competencies;

- A Master’s degree or equivalent in Taxation, Economics, Statistics, public finance, Law, Business administration and any other related field;
- Minimum 7 years of demonstrated work experience in analysis of tax policy and regulatory framework, tax administration, tax policy formulation and tax planning in a Ministry or Finance/Treasury or Tax administration
- At least 5 years of demonstrated experience in undertaking similar work within the African region on the taxation of the informal sector and have a broad understanding of the socio-economic dynamics of African countries
• Demonstrable work experience in undertaking research activities/field work;
• Should have an in-depth knowledge of the tax systems in Africa;
• Good report writing skills
• Experience in designing and facilitating multi-stakeholder seminars and meetings for international regional or bilateral development organisations.
• Good command of the written and spoken English language; and or French and a good working knowledge of the other
• Computer literacy

**Added advantages**
• Cultural sensitivity and experience in moderating meetings of culturally diverse and international groups;
• International exposure relating to taxation in the shadow or informal economy
• Strong project management skills, organizational skills and networking skills;
• Good presentation skills
• Ability to draft innovative concept notes and meeting agendas
• Good working knowledge of French
• Knowledge of Portuguese

Eligibility criteria, establishment of the short-list and the selection procedure shall be in accordance with the African Development Bank’s “Procurement Policy and Methodology for Bank Group Funded Operations (BPM), dated October 2015”, which is available on the Bank’s website at http://www.afdb.org.

Interested 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 must be sent to the email address below by **31 January 2020 at 16h00 SAST** and cover letters should clearly indicate the position of **“Senior Individual Consultant- Informal Sector Taxation”**.

**Attention:**
African Tax Administration Forum
Ms. Nune Mandala
Procurement Specialist
Tel: +27 (0) 12 451 8837
E-mail: nmandala@ataftax.org
TERMS OF REFERENCE FOR PROCUREMENT OF AN SENIOR INDIVIDUAL CONSULTANT FOR
THE AFRICAN TAX ADMINISTRATION FORUM (ATAF)
INFORMAL SECTOR TAXATION
1. Background
The impact of informal sector in the economy of African Countries cannot be over emphasised. In Sub-Saharan Africa, the informal sector contributes about 80 per cent of labour force and up to 60 per cent of GDP. The African revenue authorities have the responsibility to ensure that more revenue is mobilised to enable their respective governments to meet their fiscal obligations. Revenue authorities, strive to continually improve their functions to broaden the tax base, reduce tax gaps, improve fairness in the tax systems and enhance the overall rate of voluntary compliance.

The predominance of the informal sector and the design of an effective taxation for the informal sector are fundamental regarding tax strategies on the continent. Since small and medium enterprises (SMEs) constitute a significant part of the informal sector, taxation of SMEs becomes one of the major requirements that tax administrations should tackle to solidify the requirements of any tax system.

The greatest challenge to tax authorities is to translate the huge revenue potential, as shown 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. The question therefore is not whether to tax the sector, rather the main issue should be whether to streamline the general tax system and apply the same tax instruments to all taxpayers, or to create a special regime for this sector.

Improving the taxation of the informal sector aims at widening the tax base so that every taxpayer pays his/her fair share thereby providing a level playing field and reducing dependency on a small number of large taxpayers. Bringing into the tax net those who were in the informal sector would not only lead to an increase in the total taxes collected but would increase compliance and accountability. Increased tax revenues would indicate an improvement in the country’s ability to domestically mobilize resources and a decreasing dependency on foreign aid, loan and grants to finance the national budget.

ATAF being the voice of Africa on Tax Matters, ATAF has acknowledged the necessity for improving the taxation of the informal sector that will benefit African economies and with the support from developing partners to oversee the project on Informal Sector. The aim of the consultancy is to contribute to a concerted effort to improve the taxation of the informal sector by (1) Designing
strategies to address current challenges in the taxation of the informal sector; (ii) produce a
guidebook on the taxation of the informal sector; and (iii) develop research papers and policy
briefs on overcoming the challenges faced of taxation of the informal sector annually that will
culminate in a publication.

2. General Scope of the Project
In response to the above scenario, ATAF will embark on a project to develop an African approach
to dealing with the taxation of the informal sector on the continent. The project will be
undertaken by ATAF and will comprise a team of two Consultants (A Senior Consultant and a
Consultant).

The Senior Consultant will be responsible for the full conceptualisation of the programme,
undertake related research, data sourcing and analysis, compilation of working/discussion papers,
hosting of consultative workshops and conferences, lead and conduct fields studies, and
development of tools and approaches to taxing the informal sector. The Senior Consultant will
work with an Individual Consultant in the implementation of this project as described in the
existing concept note.
As the above position, will require specialised skills and competence, ATAF is seeking a Senior
Consultant to provide the service.

3. Specific Terms of Reference of the Senior Consultant
The following are, among others, specific areas of the project that the Senior Consultant will be
responsible for:

- Establish a reliable and credible database of senior tax policy officials and senior tax
  administration officials;
- Design a work plan for the consultative technical workshops to be held in 2020;
- Examine the current challenges to taxing the informal sector and come up with strategies
  that will best address them;
- Develop tools for data collection;
- Prepare project progress and implementation reports for submission in accordance with
  reporting procedures;
- Prepare a budget for all project activities;
• Provide ATAF management with progress reports on the project, clearly highlighting areas for improvement and envisaged challenges;
• Advise the ATAF Director Research regularly on next steps to ensure optimal results of the project

4. Expected Outputs/Deliverables

At the end of the contract the Senior Consultant is expected to have successfully delivered the following key expected deliverables for the project and any other deliverables as agreed with the ATAF Director of Research.

1. Project concept note, budget and work plan (Inception phase), *(to be amended where necessary)*;
2. Desktop research, data collection tools, and revised concept note (Phase 1).
3. Consultative workshops to validate the desktop research (Phase 2).
4. Preliminary report from the consultative workshop, revised data collection tools (Phase 2).
5. Field visits and interviews with selected stakeholders (Phase 3).
6. Field report from the field visits (Phase 3).
7. Interim project report, including analysis of data emanating from the Field visits (Phase 3 and 4).
8. Consultative workshop to review and validate the findings from field visits (Phase 4).
10. Submission of policy brief (Phase 5).
11. Check list/key steps for country implementation for an efficient taxation of the informal sector in Africa (Phase 5).
12. Final consolidated report on taxing the informal sector in Africa (Phase 5).
13. Draft guidebook on informal sector taxation in Africa (Phase 5 and 6).
14. Final ATAF Tax Administrator Guidebook: Practical Steps to taxing the informal sector (Phase 5 and 6).
15. The following databases must be provided: all papers/documentation used in the literature review and a comprehensive Expert database with contact details.
16. Brochure for mass dissemination of the main results of the project and press release for each output (Phase 6).
5. Profile of the Senior Consultant

The Senior Consultant is expected to have the following key competencies

- A Master’s degree or equivalent in Taxation, Economics, Statistics, public finance, Law, Business administration and any other related field;
- Minimum 7 years of demonstrated work experience in analysis of tax policy and regulatory framework, tax administration, tax policy formulation and tax planning in a Ministry or Finance /Treasury or Tax administration
- At least 5 years of demonstrated experience in undertaking similar work within the African region on the taxation of the informal sector and have a broad understanding of the socio-economic dynamics of African countries
- Demonstrable work experience in undertaking research activities/field work;
- Should have an in-depth knowledge of the tax systems in Africa;
- Good report writing skills
- Experience in designing and facilitating multi-stakeholder seminars and meetings for international regional or bilateral development organisations.
- Good command of the written and spoken English language; and or French and a good working knowledge of the other
- Computer literacy

Added advantages

- Cultural sensitivity and experience in moderating meetings of culturally diverse and international groups;
- International exposure relating to taxation in the shadow or informal economy
- Strong project management skills, organizational skills and networking skills;
- Good presentation skills
- Ability to draft innovative concept notes and meeting agendas
- Good working knowledge of French
- Knowledge of Portuguese

Thus, an individual with these competencies and proven experience of similar or related assignments is eligible for the position. Applications should be supported by no less than three traceable referees.
The performance criteria that will be used to assess the performance of the Senior Consultant at regular intervals and based upon which the contract may be continued or terminated is the effectiveness, efficiency and quality of delivering on the Scope of Services, Specific Terms of Reference and Deliverables of the assignment.

6. Resources Provided
The Senior Consultant will be consulting for the African Tax Administration Forum. He/she will be guided by the engagement contract and the Terms of Reference of the project from which details and conditions of the assignment will be stated. ATAF shall be responsible for office accommodation and provision of necessary working facilities as and when the consultant will be required to work at the ATAF office premises. The consultant will be required to travel periodically. The project will generally be executed outside ATAF offices with continuous reporting of the project progress and milestones. However, to undertake key specific tasks, the consultant will be required to be spend some time (on a full-time basis) at the ATAF Secretariat in Pretoria, South Africa and the Consultant will be responsible for processing his/her Visa.

7. Duration
The assignment shall be for twelve (12) months and commence in January 2019 and be concluded in December 2020.

8. Remuneration
The remuneration will be deliverable-based, and this will be agreed upon prior to signing of the contract.

9. Reporting Structure
The Senior Consultant will report to and work under the direction of the ATAF Director of Research. To execute his/her responsibilities and attain the expected deliverables the Senior Consultant is expected to work together with the Consultant on this project to perform all tasks listed above and any other tasks given by the ATAF Director of Research as deemed relevant for the success and smooth running of the project.

The work of the Senior Consultant includes reporting and presentations of all activities to the ATAF Executive Committee and Council as and when required to do so. In the Senior Consultant’s
working relations with ATAF and all key stakeholders, the Senior Consultant will be expected to be self-sufficient and conduct him/herself in the highest professional manner.

10. 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 Senior Consultant shall have no material interests in any of the outputs of this project.

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

11. Evaluation criteria

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<tr>
<th>Id No</th>
<th>Description of evaluation criteria</th>
<th>Maximum points</th>
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<tbody>
<tr>
<td>1</td>
<td>A Master’s degree or higher in Taxation, Economics, Statistics, public finance, Law, Business administration and any other related field;</td>
<td>15</td>
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<tr>
<td>2</td>
<td>Minimum 7 years of demonstrated work experience in analysis of tax policy and regulatory framework, tax administration, tax policy formulation and tax planning in a Ministry or Finance/Treasury or Tax administration in the area of informal sector.</td>
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<td>3</td>
<td>At least 5 years of demonstrated experience in undertaking similar work within the African region on the taxation of the informal sector and have a broad understanding of the socio-economic dynamics of African countries and the status if the informal sector in these countries. Should have an in-depth knowledge of the tax systems in Africa as they pertain to the informal sector.</td>
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<td>4</td>
<td>Demonstrable work experience in undertaking research activities/field work;</td>
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<td>5</td>
<td>Experience in designing and facilitating multi-stakeholder seminars and meetings for international, regional or bilateral development</td>
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<td>organisations</td>
<td>6</td>
<td>Excellent report writing skills; Good command of the written and spoken English and/or French language; a good working knowledge of Portuguese will be an advantage; Computer literacy</td>
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