REQUEST FOR EXPRESSIONS OF INTEREST
SENIOR INDIVIDUAL CONSULTANT
TAX ADMINISTRATION SYSTEMS
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 Tax Administration Systems.

The expected deliverables for the Senior Individual Consultant at the end of the project are as follows: Produce Project concept note, budget and work plan; Desktop Research conducted on Tax Administration Systems; Produce Country visit template and data collection tools; Country visits report; Documented Framework of an African Model ICT Tax system; Organise and Facilitate 2nd and 3rd workshops on validation of the findings on Tax Administration Systems; Produce Workshop reports and Final report; Produce checklist/key steps for a Country implementation of an ICT tax (extracted from the final report) and produce a Practical Guidebook on how to effectively implement Tax Administration Systems.

The Senior Individual Consultant will be recruited for 11 months from January 2020 to November 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, ICT, statistics and any other related field;
- Minimum 7 years of demonstrated experience in data collection and analysis preferably analysis of tax policy and regulatory framework and or successful work on the tax administration systems
• At least 5 years of demonstrated experience in undertaking similar work within African region tax administration systems and have a broad understanding of the socio-economic dynamics of African countries
• Demonstrable work experience in undertaking research activities/fieldwork;
• 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 tax administration systems
• Strong project management skills, organizational skills and networking skills;
• Good presentation skills
• Ability to draft innovative concept notes and meeting agendas
• 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- Tax Administration Systems”.

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

The African Tax Administration Forum (ATAF) is a platform for promoting and facilitating mutual co-operation among African Tax Administrations and other relevant and interested stakeholders with the aim of improving the efficacy of their tax legislation and administration. ATAF’s objectives are: (i) developing a sustainable, member-orientated African organisation on tax matters; (ii) fostering efficient and effective African tax administrations (iii) driving the knowledge hub on African tax matters and (iv) Informing and influencing the regional and global dialogue as the African voice in the field of taxation.

Tax revenue is critical to the functioning of any state. It has existed as a well-established practice, traced as far back before the Roman Empire. Several tax administrations all over the world have built systems to support revenue administration. Tax administration systems have evolved from paper ledgers to spreadsheets, standalone systems, integrated systems and now moving towards artificial intelligence and cyber-physical systems. The Tax administrations must adapt in order to catch up with the fourth industrial revolution that has transformed tax bases to mobile e-spaces where tax administrations must be ready to step.

Today, the key revenue sources of many African countries are Domestic Taxes and Customs operations. Besides the two major revenue drivers, African tax administrations oversee a multiplicity of revenue streams and functions within (Tax Investigation, Audit, Human Resources, legal, administration and logistics) and depend on operations by external organisations (quality checks, banking, clearing and forwarding, registration services etc.). Due to inevitable dependency, there is an increasing need to interlink all such operations to cause symbiotic synergies arising from their co-dependent functioning. Some African tax administrations have already embarked on this journey by automating customs and domestic functions and interfacing and/or integrating some operations like payments, certification, approvals and other necessary requirements from third-party institutions like banks, national registry bodies, bureau of standards, utility agencies, partner states, among others.
Nevertheless, many tax administrations have not yet integrated, within internal departments nor with external agencies (systems and data) to benefit from synergies via data intelligence and analytics. Deploying technologies to these processes will not only grow and expose a wider tax base but will also enhance risk profiling through business intelligence, which will plug several revenue leakages that exist in manual operations.

Effective ICT systems within revenue administrations would present tax administrations with comprehensive statistical and economic data and ably generate insights for tax research, trends and analysis of revenue forecasts. This will in turn support articulate and evidence-based policy formulation, tax administration structural reviews and reforms, the development of practical revenue strategies, and their performance evaluation.

Using comprehensive data, African countries can hold candid discussions on innovative approaches to Domestic Resource Mobilisation (DRM) by exposing the gaps in current systems (using root-cause analysis). The gaps may manifest themselves with differing attributes given the diverse country ecosystems. This thus calls for a deliberate effort that systematically categorises the gaps, highlighting the high-level risks and challenges to guide towards a sustainable high-level solution framework. The framework must guide the process of initiating, developing, integrating, implementing, managing, maintaining and evaluating the performance of tax administration ICT systems. Each country can then decompose and localise the framework to its unique circumstances.

Arising from the need to step up Domestic Resource Mobilization with the aim of ensuring sustainable development, African countries should devise innovative and sustainable means of maximizing revenue collection. It is against this backdrop that ATAF initiated a comprehensive program to improve African tax administration systems with an ultimate goal of developing a Practical Guidebook on implementation of an effective ICT Tax System in Africa and a Framework of an African Model ICT Tax system for Africa Tax administration that will:

- Mitigate the substantial costs tax administrations spend on implementing and maintaining the ICT systems while maximising revenue collection;
- Enhance the understanding of the challenges various African countries face in setting up efficient ICT systems that respond to their needs;
Map the existing successful ICT systems in various countries in Africa to leverage their success stories and avoid reinventing the wheel.

ATAF, within the projected 17-month programme, seeks to produce outputs that will effectively guide ATAF members on the key issues and potential solutions that tax administrations must put in focus on the path to modernisation. ATAF’s guidance will rely on good practices learned from the experiences of other tax administrations and applied research. It is important that this inquiry highlights key lessons on cost-effective means of acquiring tax systems, the proper articulation of systems requirements to meet the local needs of African tax administrations and the add-ons that must come with system procurement contracts. At the same time, the ICT systems must be alive to the local issues like informality, the expansion of the digitalised economy, the usability/simplicity and convenience, among others. This ATAF blueprint will provide a systematic approach to determining WHY (the problem), HOW (the approach to the problem) and WHAT (the solution to the problem) of tax administration systems.

Given the continent’s diversity in cultures and development levels, countries have had different experiences, challenges and lessons to take from the ICT systems. In this project, ATAF will compile and concretise the knowledge and insights from a sample of six African countries through a field study, and from stakeholders from other African countries and regional bodies like EAC, COMESA, SADC, ECOWAS and WAEMU through regional consultative workshops. First, the ATAF consultants will diagnose the current state of African tax administration ICT systems i.e. identify the challenges and gaps and key lessons. Second, the team will use the insights to develop an implementation framework for an efficient tax administration ICT system, notably a Model Tax ICT system for Africa. In a nutshell, the project will adapt the indigenous ideas generated through country visits, regional consultative meetings and research to create native knowledge on the development of a sustainable framework for implementing ICT support systems that foster revenue efficiencies for Africa.
2. General Scope of the Project

In response to the above scenario, ATAF will embark on a seventeen (17) months project in order to develop an African approach to implement efficient and effective ICT systems i.e. a Practical Guidebook on implementation of an effective ICT Tax System in Africa and a Framework of an African Model ICT Tax system for Africa Tax administration. The project will be undertaken by ATAF and will be manned by 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, a compilation of working/discussion papers, hosting of consultative workshops and conferences, and development of framework and approaches to implement Tax Administration systems. 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 specific areas of the project that the Senior Consultant will be responsible for:

I. Full Conceptualisation of the programme

II. Design a work plan for all project activities

III. Prepare a budget for all project activities

IV. Carry out desktop research on the current ICT tax issues on the continent, the current obstacles and problems, the countries’ priority needs and major topics of tax administration ICT reform as assessed by existing studies from previous research.

V. Plan and coordinate the 2 consultative meeting

VI. Develop tools for data collection

VII. Conduct field research studies in six selected countries to collect and verify data and gain a greater understanding of the tax administration systems

VIII. Examine the current challenges to the implementation of tax administration systems and come up with strategies that will best address them

IX. Prepare project progress and implementation reports for submission in accordance with reporting procedures;

X. Provide ATAF management with progress reports on the project, clearly highlighting areas for improvement and envisaged challenges

XI. Prepare country field visit reports summarising key concerns— a month after each mission.
XII. Facilitate two consultative meetings/workshops and draw up elaborate action plans - a month after the workshop

XIII. Produce a guide book on the implementation of an effective ICT Tax Administration System.

XIV. Advise the Director Research regularly on next steps to ensure optimal results of the project

XV. Any other tasks given by the Director Research and deemed relevant for the success and smooth running 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

4.1. Project concept note, budget and work plan
4.2. Desktop Research conducted on Tax Administration Systems
4.3. Country visit template and data collection tools
4.4. Country visits report
4.5. Documented Framework of an African Model ICT Tax system
4.6. Consultative Workshops
   - 1st ATAF Experts Meeting on Digitalisation and ICT In Tax Administration
   - 2nd workshop on validation of the findings on Tax Administration Systems
4.7. Workshop reports
4.8. Final report
4.9. Checklist/key steps for a Country implementation of an ICT tax (extracted from the final report)
4.10. A Practical Guidebook on how to effectively implement Tax Administration Systems

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, ICT, statistics and any other related field;
- Minimum 7 years of demonstrated experience in data collection and analysis preferably analysis of tax policy and regulatory framework and or successful work on the tax administration systems
• At least 5 years of demonstrated experience in undertaking similar work within African region tax administration systems and have a broad understanding of the socio-economic dynamics of African countries
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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 working at the ATAF office premises. The consultant may be required to travel periodically. The project may also 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 eleven (11) months, from January 2020 and be concluded in November 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 Director 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 Director 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, in taxation, ICT, statistics and any other related field;</td>
<td>15</td>
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<tr>
<td>2</td>
<td>Minimum 7 years of demonstrated experience in data collection and analysis preferably analysis of tax policy and regulatory framework and or successful work on the Tax Administration Systems</td>
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<td>At least 5 years of demonstrated experience in undertaking similar work within African region tax administration systems and have a broad understanding of the socio-economic dynamics of African countries</td>
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<td>Demonstrable work experience in undertaking research activities/fieldwork; Should have an in-depth knowledge of the tax systems in Africa;</td>
<td>15</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 organisations and good report writing skills</td>
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<td>6</td>
<td>Good command of the written and spoken English language; and or French and a good working knowledge of the other; Computer literacy</td>
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