REQUEST FOR EXPRESSIONS OF INTEREST FOR INDIVIDUAL CONSULTANT
TRANSFER PRICING SPECIALIST

The African Tax Administration Forum (ATAL) is an African organisation that aims to improve tax systems in Africa through exchanges, knowledge dissemination, capacity development and active contribution to the regional and global tax agenda. It provides a platform for promoting and facilitating cooperation among African Tax Administrations and other relevant and interested stakeholders with the aim of improving the efficacy of their tax policy, legislation and administration.

ATAF is looking to increase/extend its International Taxation Team by securing the services of experienced experts on international tax issues. The primary focus of work will be on transfer pricing, but also working on interest deductibility, attribution of profits to permanent establishments tax treaty issues and other International tax related work. The resource will be responsible for delivery of a number of new country-level technical assistance programmes which form part of ATAF’s Technical Assistance offering.

The African Tax Administration Forum now invites eligible experts to indicate their interest for Individual Consultancy assignment in providing these services.

The Transfer Pricing Specialist duties and responsibilities will include:

a) Preparation and execution of transfer pricing trainings held by ATAF from time to time
b) Assisting the existing team of experts in execution of country-level technical assistance programme including facilitating in-country one-week long workshops to build international tax audit skills working in collaboration with other international development partners.
c) Conducting in-country scoping missions to design the scope and framework of a country programme that is tailor-made to meet the specific needs of that country.
d) Analysis of a country’s international tax regime, legislation or regulations and provision of technical advice to the country tax administration and Ministry of Finance to align the legislation and regulations with ATAF products and best practices.
e) Assisting the existing team of experts in analysing OECD Inclusive Framework and UN Discussion Drafts/Papers for input to the ATAF CBT Technical Committee and draft ATAF written responses for presentation at OECD Inclusive Framework and Working Party Meetings and UN Tax Committee and Subcommittee Meetings.

f) Representing ATAF in various OECD Working Parties or UN Sub-committees as advised by the Director Tax Programme.

g) Taking comprehensive records of deliberations at ATAF CBT Technical Committee meetings for follow up actions.

h) Development of technical notes and speaking notes for ATAF engagements at different fora as and whenever required.

i) Attend to any other assignments that are relevant to the project as assigned by the Director: Tax Programmes.

. The Individual Consultant is expected to have the following key competencies;

a) A degree in economics or Law or public finance or business administration, or related field. A master’s degree in the related field will be added advantage.

b) Minimum 7 years of experience in a Tax administration in the field of tax audit specifically handling transfer pricing and preferably with experience in the fields of interest deductibility, permanent establishment and tax treaty issues;

c) Strong understanding of the global tax standards with emphasis on the BEPS Minimum Standards and their impact on African countries;

d) Ability to draft technical papers and technical inputs on international tax issues;

e) Ability to analyse complex multinational company structures across multiple jurisdictions and analysis on how these affect the taxation of a particular country;

f) **Fluency in French.** Fluency in both English and French will be a considerable advantage.

The Transfer Pricing Specialist will be recruited for a period of one year, renewable depending on need.

Interested consultants may obtain clarification at the email address below. 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 **9th July 2020** and the email subject should clearly indicate “**Expression of Interest for Transfer Pricing Specialist**”.

**Attention:**

The Procurement manager

[**E-mail: procurement@ataftax.org**](mailto:procurement@ataftax.org)
ANNEX I

Terms of Reference
INDIVIDUAL CONSULTANT

Transfer Pricing Specialist,
TAX PROGRAMMES

Pretoria, South Africa

Pretoria, South Africa

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1. Background

The African Tax Administration Forum (ATAF) is an African organisation that aims to improve tax systems in Africa through exchanges, knowledge dissemination, capacity development and active contribution to the regional and global tax agenda. It provides a platform for promoting and facilitating cooperation among African Tax Administrations and other relevant and interested stakeholders with the aim of improving the efficacy of their tax policy, legislation and administration.

A key area of the work is on international tax issues including the outcomes of the OECD/G20 Base Erosion and Profit Shifting (BEPS) project. The inaugural ATAF African Consultation on cross-border taxation held in March 2014 was the basis for the formation of the ATAF response to the BEPS Project. It led to the formation of the Cross Border Taxation Technical Committee, a committee of international tax experts from nine-member tax administrations who are responsible for formulating ATAF’s technical responses and inputs to the global standard-setting processes. This has been an integral part of ATAF’s delivery to its members ensuring the African voice is influencing the global tax outcomes.

With the international tax landscape moving to implement the outcomes of BEPS and assess their impact at a time when Africa is losing billions to international tax avoidance, ill-conceived tax incentives, illicit financial flows and inappropriately formulated laws on natural resources, it is essential that ATAF conducts advanced analysis on technical matters in international taxation as well as providing technical support to assist its members to build effective tax regimes to counter international tax avoidance by delivering tailor-made country-level programmes designed to ensure capacity building, training and policy guidance on legislation and regulations.

Through the current country technical assistance programmes, ATAF has already helped members enact new laws and collect an additional USD120 million tax in two years. This success has led to increased demand, and to meet that demand, ATAF is looking to increase/extend its International Taxation Team by securing the services of experienced experts on international tax issues. The primary focus of work will be on transfer pricing, but also working on interest deductibility, attribution of profits to permanent establishments tax treaty issues and other International tax related work. The resource will be responsible for delivery of a number of new country-level technical assistance programmes which form part of ATAF’s Technical Assistance offering.
2. **General Scope of Services**

The International Taxation programme is undertaken by a team of tax experts, working under the supervision of the Director: Tax Programmes. The main function of the team is to deliver technical assistance missions, conduct country-level technical assistance programmes, analyse OECD Working Papers and Discussion Drafts and input into the global tax standard setting processes based on African positions established by the ATAF Cross Border Taxation (CBT) Technical Committee. The team also develops technical notes and papers on specific International tax components of interest to our membership, as well as contribute articles for ATAF’ media inputs.

3. **Specific Terms of Reference of the Transfer Pricing Specialist**

The Transfer Pricing Specialist duties and responsibilities will include:

3.1 Preparation and execution of transfer pricing trainings held by ATAF from time to time

3.2 Assisting the existing team of experts in execution of country-level technical assistance programme including facilitating in-country one-week long workshops to build international tax audit skills working in collaboration with other international development partners.

3.3 Conducting in-country scoping missions to design the scope and framework of a country programme that is tailor-made to meet the specific needs of that country.

3.4 Analysis of a country’s international tax regime, legislation or regulations and provision of technical advice to the country tax administration and Ministry of Finance to align the legislation and regulations with ATAF products and best practices.

3.5 Assisting the existing team of experts in analysing OECD Inclusive Framework and UN Discussion Drafts/Papers for input to the ATAF CBT Technical Committee and draft ATAF written responses for presentation at OECD Inclusive Framework and Working Party Meetings and UN Tax Committee and Subcommittee Meetings.

3.6 Representing ATAF in various OECD Working Parties or UN Sub-committees as advised by the Director Tax Programme.

3.7 Taking comprehensive records of deliberations at ATAF CBT Technical Committee meetings for follow up actions.

3.8 Development of technical notes and speaking notes for ATAF engagements at different fora as and whenever required.
3.9 Attend to any other assignments that are relevant to the project as assigned by the Director: Tax Programmes.

4. **Expected Outputs**

The Transfer Pricing Specialist will deliver the following outputs:

- **ATAF Country Technical Assistance Programmes**: Assist the recipient member country design a programme of technical assistance on international tax matters that meets the specific needs of that country. Review the country’s existing regulations on transfer pricing, interest deductibility and any other legislation relating to profit shifting and recommend changes as appropriate. Assist the existing team of experts in providing technical assistance to specific countries for building transfer pricing skills.

- **Provide technical support to the ATAF CBT Technical Committee**: Support the current team of Experts in the drafting of the agenda and technical materials for discussion at CBT Technical Committee meetings. This will include issues being discussed at OECD CFA and Working Party meetings and UN Tax Committee and Subcommittee meetings and the development of ATAF products that provide ATAF members with the tools they need to effectively tackle international tax avoidance.

- **Provide technical analysis on the global standard-setting work of the OECD and UN**: Analyse working papers and discussion drafts from the OECD and UN Secretariat and assist the CBT Technical Committee draft responses to the OECD and UN that reflect the impact of the proposed standards on African countries to ensure such standards are fit for purpose in Africa.

- **Draft technical papers on a range of international tax issues**: These will be on international tax issues that have been identified as high priority issues by ATAF members. The technical papers will provide an analysis of that members can use to assist them in assessing the effectiveness of their current legislation and implementation practices.

5. **Expected Deliverables**

At the end of the contract the Transfer Pricing Specialist is expected to have enabled ATAF to successfully:
• Assist member countries to build more effective tax regimes to combat international tax avoidance
• Contribute to building long-term sustainable African expertise on international taxation matters
• Contribute to influencing the global tax agenda including assessing the impact of the BEPS outcomes in stemming the loss of tax revenue in Africa.
• Contribute to ATAF developing tax policy options that are fit for purpose in meeting the different challenges faced in African countries
• Contribute to ATAF developing tax policy options for addressing tax challenges arising from digitalisation of African economies.
• Assist African members of the BEPS Inclusive Framework to implement the BEPS Minimum Standards and increase their capacity to influence the future global standards
• Produce quarterly blogs on salient tax policy issues for the ATAF Newsletter and other media interventions as and when required.

6. Profile of the International Taxation Expert
The Transfer Pricing Specialist will need to possess the following:

g) A degree in economics or Law or public finance or business administration, or related field. A master’s degree in the related field will be added advantage.

h) Minimum 7 years of experience in a Tax administration in the field of tax audit specifically handling transfer pricing and preferably with experience in the fields of interest deductibility, permanent establishment and tax treaty issues;

i) Strong understanding of the global tax standards with emphasis on the BEPS Minimum Standards and their impact on African countries;

j) Ability to draft technical papers and technical inputs on international tax issues;

k) Ability to analyse complex multinational company structures across multiple jurisdictions and analysis on how these affect the taxation of a particular country;

l) **Fluency in French.** Fluency in both English and French will be a considerable advantage.

7. Duration
The assignment shall commence in the second half of 2020 for a duration of 1 year, renewable based on the need. The expert (s) will be resident in South Africa for the entire duration of the assignment and perform the assignment’s activities as described above. The work of the International Taxation Expert(s) includes reporting and presentations of all activities to the ATAF Executive Committee and ATAF CBT
Technical Committee. The timetable for implementation of all activities under the project should be aligned with the ATAF Work Plan and its strategic objectives.

8. Institutional and Organisational Arrangements

The Transfer Pricing Specialist will report to and work under the direction of the Manager: Domestic Resource Mobilisation. The International Taxation Expert is expected to perform all tasks listed above and any other tasks given by the Director: Tax Programmes and deemed relevant for the success and smooth running of the project. The remuneration will be deliverable-based, and this will be agreed upon prior to signing of the contract.

Please submit your Expression of Interest and résumé for consideration to procurement@ataftax.org before the close of business on 9th of July 2020