TERMS OF REFERENCE

ATAF/AfDB Project

INDIVIDUAL CONSULTANT

ATAF Women in Tax Network

Pretoria, South Africa

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1. Background
Domestic resource mobilisation (DRM) is the financial bedrock upon which sustainable, long-term development is built. Taxation is a predictable and stable means to secure the flow of revenue to finance development programmes. The need to support DRM is increasing owing to declining revenues from tariffs on cross border trade, revenue leakages through a destructive combination of evasion, avoidance and insufficient tax administration capacity – which is likely to be aggravated by economic contraction expected in the aftermath of the coronavirus pandemic.

To this end, developing the capacities and capabilities of African tax administrations to effectively and efficiently collect taxes is a prominent function of ATAF. There are several areas of work where ATAF engages its membership specifically to develop capacity and capability, viz:
- training sessions on topical tax issues;
- technical assistance missions on demand-led requests;
- capacity building;
- technical committees’ meetings; and
- multilateral forums for tax policy making and standard setting.

Meeting the Sustainable Development Goals and Agenda 2063
The AU Agenda 2063 seeks “…to deliver on a set of seven aspirations each with its own set of goals which if achieved will move Africa closer to achieving its vision for the year 2063.”
Aspiration 1 is a prosperous Africa based on inclusive growth and sustainable development. The goal is to achieve a high standard of living, quality of life and well-being for all.
This resonates with the vision of ATAF where ATAF strives ‘to build efficient and effective tax administrations in Africa to become the leader on African tax matters, enhance economic development and improve the living standards of the people of Africa.’
Aspiration 7 sees Africa as a strong, united, resilient and influential global player and partner. One of its goals under this aspiration is that Africa takes full responsibility for financing her development, and improving Africa’s partnerships and refocusing those more strategically to respond to African priorities for growth and transformation; and ensuring that the continent has the right strategies to finance its own development and reducing aid dependency.

The above AU and ATAF’s goals are aligned to particularly Goals 1 and 17 of the UN Agenda 2030. Goal 1 is aimed at ending poverty in all its forms everywhere, by ensuring significant mobilization of resources from a variety of sources, including through enhanced development cooperation to provide adequate and predictable means for developing countries, in particular LDCs, to implement programmes and policies to end poverty in all its dimensions. Goals 17 aims at strengthening the means of implementation and revitalizing the global partnership for sustainable development, by strengthening domestic resource mobilization, including through international support to developing countries to improve domestic capacity for tax and other revenue collection.

The UN-Agenda 2030 and the AU Agenda 2063 are both embedded into ATAF’s own vision of building tax administrations in Africa to enhance economic development and improve the living standards.

In line with the 2015 UN Financing for Development Conference held in Addis Ababa, and the Addis Tax initiative development partners have committed to the Addis Tax Initiative (ATI), in supporting Africa to reach its full potential in Domestic Resource Mobilisation. ATAF, as a supporter of the ATI, is a vital partner in this regard.

To enjoy the benefits of integration into the global economy, African revenue administrations have to overcome multiple challenges. Recent changes with implications to the international tax and development landscape directly connected to improving the revenue raising capabilities of developing countries are expected to contribute to this integration.

The digital revolution holds both potential and challenges for developing countries in relation to tax collection. Digital technology can reshape the way tax administrations collect, process, and act on information and help them to be more effective, efficient, transparent and equitable and in the process to build trusting relationships with taxpayers. With the aid of
digital technology, tax administrations can greatly increase compliance and reduce tax evasion, decrease administrative burdens and foster business growth. Future improvements in the performance of tax administrations will be closely linked to how digital information systems are taken advantage of (Fiscal Policy for Financing Sustainable Development in Africa 2019).

Information technology pays off when it makes organisations more effective, not simply more efficient. Leveraging technology offers avenues to support both policies to mobilise tax revenues e.g. by formalising informal businesses, expanding the tax base, increasing the tax capacity, modernising and streamlining tax collection processes, reducing compliance costs, and enforcing collection.

2. General Scope of the Project

In response to the above scenario, ATAF will embark on a project to develop a Women in Tax Network to address the Gender equality in tax which includes tax policy and tax administration. The project will be undertaken by ATAF and will implemented by an Individual Consultant working with the ATAF secretariat.

The Individual Consultant will be responsible for the full conceptualisation of the introduction of a ATAF Women in Tax Network, undertake related research, data sourcing and analysis, compilation of working/discussion papers, terms of reference for the network, draft work programme for the network for the first two years and hosting the launch of the ATAF Women in Tax Network on the 23 March 2021 during International Women’s Day. As the above position, will require specialised skills and competence, ATAF is seeking an Individual 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 Individual Consultant will be responsible for:

- Establish a reliable and credible database of senior women tax policy officials and senior tax administration officials;
• Develop a framework for the ATAF Women Tax Network (to include membership, fee, etc);
• Develop terms of reference for the ATAF Women Tax Network;
• Examine the current challenges African women in tax and come up with strategies that ATAF can introduce that will best address them;
• Design a work programme for the network for 2021 and 2022 with an outline of the activities to be performed;
• Prepare a budget for all project activities;
• Provide ATAF management with progress reports on the project; and
• Advise the ATAF Senior Advisor regularly on next steps to ensure optimal results of the project.

4. Expected Outputs/Deliverables
At the end of the contract the Individual 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 of women in tax in Africa, and revised concept note (Phase 1).
3. Launch workshop of the ATAF Women in Tax Network (Phase 2).
4. Preliminary report from the launch workshop of the ATAF Women in Tax Network, (Phase 2)
5. Report on the challenges faced by women in tax in Africa;
6. Work programme for the network for 2021 and 2022 with an conceptual outline of the activities to be performed;
7. Budget for all project activities
8. Final consolidated report on ATAF Women in Tax Network

5. Profile of the Individual Consultant
The Individual Consultant is expected to have the following key competencies
• A Master’s degree or equivalent in Taxation, Women in leadership, Law, Business administration and any other related field;
• Minimum 7 years of demonstrated work experience in analysis of tax administration, tax policy and leadership
• At least 5 years of demonstrated experience in undertaking similar work within the African region on tax and gender 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 Individual 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 Individual 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 Individual 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 six (6) months and commence in January 2021 and be concluded in June 2021.

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

9. Reporting Structure
The Individual Consultant will report to and work under the direction of the ATAF Senior Advisor. 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 Senior Advisor as deemed relevant for the success and smooth running of the project.

The work of the Individual Consultant includes reporting and presentations of all activities to the ATAF Executive Committee and Council as and when required to do so. In the Individual
Consultant’s working relations with ATAF and all key stakeholders, the Individual 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 Individual Consultant shall have no material interests in any of the outputs of this project.

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

11. Evaluation criteria

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<th>Id No</th>
<th>Description of evaluation criteria</th>
<th>Maximum points</th>
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