1. About ATAF

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.

2. Background of the Value Added Tax (VAT) Fraud Course

Value-added Tax (VAT) fraud is a growing problem in many parts of the world and poses threats to both domestic and cross-border retail.

VAT schemes often start small, like when unethical businesses and sellers avoid paying VAT and, in some cases, claim refunds for VAT that they never pay. Criminal organizations build up fraud rings to pull off bigger VAT gap heists. No matter the size of the operation, VAT fraudsters know what they are doing. They use methods and strategies to conceal their fraudulent activities as early as possible in their transactions. By the time governments of VAT-administering countries catch on to the scheme, the criminals are long gone and off to their next heist — while governments spend huge amounts of money on investigations that go nowhere.

Legislators chasing down VAT fraud criminals and merchants dealing with shady suppliers face the same challenges: VAT fraud schemes are complex operations run by clever professionals. They are hard to catch and even harder to recover from. Merchants can stay ahead of the curve by becoming familiar with some of the most common VAT fraud schemes.

The VAT fraud course, therefore, targets tax officials responsible for VAT collections, fraud detection and tax investigations to learn from each other and share experiences on how to detect various forms of VAT fraud. The course is delivered in two levels, the intermediate and advanced modules. The intermediate level introduces VAT fraud typologies and seek to equip tax officials with the requisite knowledge to conceptualize and target VAT fraud through audit and investigations. While the
advanced module focuses on building competencies of the tax officials to design risk management tools, case selection and bespoke investigation techniques targeting VAT fraud. The module also focuses on evidence management for criminal investigations and prosecution. Additionally, the module emphasizes on dealing with re-offending and related criminology factors to equip jurisdictions with continuous targeting of VAT fraud.

3. Scope of the Assignment

The main objective of the assignment is to facilitate learning for both the intermediate and advanced VAT fraud modules by imparting knowledge and sharing experiences with ATAF members through training. Specific activities will include:

- **Training Materials**: Development, review, and update of training materials for the foundational module. (up to 3 working days)
- **Facilitation Training**: Co-facilitate both intermediate and advanced modules with other facilitators as per the annual calendar and delivery mode. Delivery mode may either be face-to-face where travel will be required to a country which will be hosting the training event or may be delivered virtually. (up to 5 working days of active delivery)
- **Review**: Review the programme once annually and make recommendations for further action. (up to 1 days)
- **Reporting**: Prepare a summary report of the training programme soon after each training. (up to 1 working day).

4. Qualification, Expertise and Key Competencies

The individual facilitator is required to meet the following criteria:

- **Desired**
  - A University Bachelor’s degree in Accounting, Finance, Taxation, Economics, or any other related field.
  - Post Graduate Diploma/certificate in fraud examination, Financial Crime Investigations, or other relevant discipline
  - A minimum of 5 years working experience in Tax investigations in the tax administration.
  - Evidenced knowledge of the subject matter (Through on-job experience including retired officers from law enforcement agencies)
  - A demonstrable experience in developing training materials and classroom delivery of Training.
  - Currently working in the tax administration and actively involved in tax investigations.
  - Able to communicate in French or English.

- **Advantageous/Added Advantage**
  - Working experience in International Taxation (Transfer Pricing, Tax Treaties and Exchange of Information).

**Skills required**

- Excellent presentation skills
- Excellent written and verbal communication skills
• Ability to use e-learning platform
• Excellent organization skills – ability to prioritize
• Ability to work in highly diversified team
• Flexible

5. Duration of the Assignment
The engagement is based on delivery and performance. The contract duration will be from 1st April to 31st August 2022.

6. Intellectual Property
All information pertaining to this programme (training materials, presentation slides, case studies, logos, etc), which the facilitator may come into contact with and/or develop in the performance of his/her duties under this engagement shall remain the property of ATAF, who shall have exclusive rights over their use. Except for purposes of this assignment, the information shall not be disclosed to the public nor used in whatever form without written permission from ATAF.

7. Contractual arrangements & Remuneration
The expert facilitator will be hired by ATAF and supervised by ATAF’s Director: Tax Programmes in collaboration with ATAF’s Training Managers for the purpose of delivering the above outputs, within the agreed time frame.

The assignment is delivered by a team of Co-facilitators who brings different expertise in the team, co-facilitation also caters for load sharing. The assignment comprises a total of up to 10 working days per co-facilitator for delivery of each module. An honorarium sum is payable to the facilitator per leg of engagement.

The facilitator shall deliver all duties and activities in close cooperation and agreement with the ATAF Secretariat, especially the Director: tax programmes. Working language will be English and French.

8. Application process
The application will be submitted online using the link below, and applicants shall upload the following documents:

• Curriculum Vitae, not more than 5 pages.
• Cover letter (not exceeding 500 words) that provides detailed information on why the applicant is qualified for this job and is a strong match for our job requirements.

Applicants must complete and submit the evaluation criteria table and explain how they meet the specified criteria in this link: [https://form.123formbuilder.com/6035752/form](https://form.123formbuilder.com/6035752/form)

No applications will be received by email but only through the link provided above.

Deadline for receiving applications is 3 December 2021.
9. Evaluation criteria

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<thead>
<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 University Bachelor’s degree in Accounting, Finance, Taxation, Economics, or any other related field.</td>
<td>15</td>
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<tr>
<td>2</td>
<td>Post Graduate Diploma/certificate in fraud examination, Financial Crime Investigations, or other relevant discipline</td>
<td>30</td>
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<tr>
<td>3</td>
<td>A minimum of 5 years working experience in Tax investigations in the tax administration.</td>
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<td>4</td>
<td>Evidenced knowledge of the subject matter (Through on-job experience including retired officers from law enforcement agencies)</td>
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<td>5</td>
<td>A demonstrable experience in developing training materials and classroom delivery of Training.</td>
<td>10</td>
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<tr>
<td>6</td>
<td>Currently working in the tax administration and actively involved in tax investigations.</td>
<td>5</td>
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