TERMS OF REFERENCE (TORS) FOR EXCHANGE OF INFORMATION AND ILLICIT FINANCIAL FLOWS (IFFs) EXPERT TO SUPPORT ATAF’S IMPLEMENTATION OF EOI AND IFF PROGRAM.

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1. Context

The African Tax Administration Forum [ATAF] was founded in 2009 as an association of currently 42 African tax administrations, ATAF strives to provide a platform to improve the performance of tax administration in Africa, driven by the firm conviction that better tax administrations will enhance economic growth, increase accountability of the states to their citizens and mobilise domestic resources more effectively.

The 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.

Since its inception, ATAF has embarked on a series of comprehensive initiatives for its member states and beyond, with the aim to develop a sustainable skill base of tax administrators across the continent and to strengthen approaches, policies and work methods of administrators and tax practitioners on the continent. Consistent improvement in capacity will ensure that African revenue authorities become more efficient and effective in the mobilisation of domestic resources and hence contributing significantly to state building and promoting transparent and accountable governance. There is a widespread consensus that all jurisdictions need to implement the international standards of transparency and exchange of information if international tax evasion is to be tackled successfully. As
part of its mandate to improve the capacity of African tax administrations, ATAF has been promoting
the implementation of such standards in its member states.

As such, **Exchange of Information** (EOI) plays a vital part in revenue administration operations,
particularly as jurisdictions engage in cross border trade activities. The importance of the work
conducted by EOI units is visible in audit processes as well in the cross-border revenue collection
process, thereby playing an increasing role in tax transparency and in countering tax avoidance and
evasion. ATAF has therefore recognised the vital need for African tax administrations to develop
capable EOI units that will assist auditors and debts collector units of tax administration, also as such
aligning to the recommendations of the High-Level Panel Report on Illicit Financial Flows (IFFs) to
combat and prevent IFFs on the African continent.

Through the ATAF Technical Assistance, a number of countries have received technical assistance to
bolster their EOI capabilities. Additionally, ATAF has formed an EOI Technical Committee (“TC”)
comprising of Cameroon, Eswatini, Kenya, Mauritius, Morocco, Nigeria, Senegal, Togo, and Uganda.
The aim of the Technical Committee is two-fold namely, developing content, reviewing the
transparency processes and advising the ATAF Secretariat on how best to enhance Africa’s voice in
the global tax debate. Secondly, the Technical Committee is a capacity building programme tailored
to enhancing the technical skills of its members so that they can provide other countries with technical
assistance. Lastly, the ATAF Secretariat also has a training programme with EOI topics emerging as
more countries strive to combat IFFs and tax evasion and avoidance schemes.

Despite current progresses and achievements, ATAF has faced some challenges in member countries
such as; Lack of exchange of information framework, poor coordination of information exchange
among African countries, non-functional or non-existing competent authority offices, poor IT
infrastructure, poor governance of ICT especially data warehousing and information security as well
as non-alignment to BEPS-outcomes such as the Inclusive Framework. Considering these challenges,
the Technical Committee has expressed the request to develop a comprehensive strategic plan for the
next three to five years as well as a related operational plan with EOI activities to rollout for the next
five years, that will contribute to further develop capacity building programmes for TC member
countries while addressing the here above challenges.
2. **Tasks to be performed by the contractor.**

The main objective of this consultancy is to support the EOI program in implementing EOI and IFF Strategic plans in ATAF member countries across the African Continent for the set period of time. In addition, the consultant will also provide support to the EOI Technical Committee in fulfilling its mandate, and in rolling out its activities.

The scope of work for the Consultant will include but not be limited to:

1. Undertake a situation analysis of EOI technical assistance to date provided to ATAF member countries.
2. Enhance the capability and visibility of EOI TC in the use of media platform to highlight the activities and achievements of EOI TC.
3. Support the cardinal role of ATAF in providing skills and raise awareness to ATAF member countries in both EOI and IFFs areas.
4. Engage stakeholders through meetings and coordinate efforts in providing EOI and IFF support to the African continent.
5. Assist in the development and review of content for EOI and IFFs related technical assistance as part of the country programs:
6. Participate and support ATAF in international conferences and meetings geared at advancing EOI cause and efforts to curb IFFs on the African Continent.
7. Provide technical support (content, speakers & and final report preparation) to the IFF Conference scheduled to take place in 1st quarter of 2024.

The Consultant will be supporting ATAF, in close collaboration with experts from the Global Forum and other stakeholders with the following activities/deliverables:

<table>
<thead>
<tr>
<th>Tasks/Activities/Deliverables</th>
<th>Estimated working days</th>
<th>Proposed (tentative) time period to deliver activities</th>
</tr>
</thead>
<tbody>
<tr>
<td>Inception meetings and briefings with Manager: International Tax Policy &amp; Administration.</td>
<td>0,5</td>
<td>1st September 2023</td>
</tr>
<tr>
<td>Orientation time to familiarize himself/herself with various existing documents related to EOI and IFFs work as well as previous TA assistance provided by ATAF to member countries</td>
<td>2</td>
<td>4- 5th September 2023</td>
</tr>
<tr>
<td>Debriefing meeting with Manager – International Tax; Policy and Administration</td>
<td>1</td>
<td>6th September 2023</td>
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</table>
A short inception report (5-10 pages long) that proposes a roadmap for the designing Strategic Plan and Operational Plan. 2 11th - 12th September 2023

Engage and provide support to Joint Technical Committee on IFFs focusing on building their capacity, drafting, and implementing work plan activities in 2023/2024. This also may involve putting in place/ reviewing governing documents of the committee 27 From 14th September to 25th October 2023

Providing support to the EOI Technical committee in particular and ATAF in general in publishing EOI activities such as (technical notes, articles and EOI briefs) on ATAF website or through other media platforms and channels available. This is aimed at making TC more productive and more visible 18 From 26th October to 17th November 2023

Participate as ATAF resource person in discussions on EOI and IFFs in international fora at the continental and global level. The expert will also at the same time engage and coordinate with other stakeholders such as Global Forum, UN, UNECA etc... in popularising the role of EOI and the fight against IFFs on African continent (traveling includes 2 trips, one of 2 days and one of 3 days as part of international conference and workshop). 26 (i.e., 7 days traveling and 20 working days) From 16th November to 21st December 2023

Support ATAF efforts in providing and building the capacity and capability to member countries in EOI and IFF areas (traveling includes 4 in-countries missions of 5 days each). 33 (i.e., 20 days traveling and 13 working days) From 3rd January 2024 to 15th February 2024

Provide technical support to the IFFs Conference which includes among other; Content preparation and report writing. 7 From 1st June to 30th November 2023

Final report preparation and presentation (15-20 pages) 4 10th - 14th April 2024

Total estimated number of working days 80

Total estimated number of traveling days 20

ATAF shall hire the Consultant for up to 120 working days that will start 1st September 2023 to May 14th April 2024.
In order to complete the assignment as per the breakdown of deliverables, it is expected that the service provider will allocate working days in agreement with ATAF’s International Tax: Policy & Administration team. Tasks, where possible, should be done in coordination with team members.

All information pertaining to this assignment, which the Consultant may come into contact with and/or develop in the performance of his/her duties under this consultancy, 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.

The service provider will work under the supervision of Mr. Thulani Shongwe, Manager International Tax: Policy and Administration.

3. Concept

In the bid, the bidder is required to provide a concept note of a maximum of five pages outlining the service providers’ understanding of the tasks and deliverables described in Chapter 2 of the TOR, relevant experience and critical examinations of the tasks at end as well as the proposed strategy and methodology to conduct the assignment, including techniques and tools to be used.

If one of the maximum page lengths from the concept note is exceeded, the content appearing after the cut-off point will not be included in the assessment.

4. Personnel concept

The bidder should provide a CV with a combination of the following competencies to successfully execute the assignment:

Qualifications for the Consultant

- 2.2.1. Qualifications: A university degree in economics, public finance, fiscal studies, international taxation, finance, or any related field with a strong bias in international taxation.

- 2.2.2. Language: Good business language skills in English. Knowledge of French or/and Portuguese will be an advantage.

- 2.2.3. General professional experience: A minimum of 5 years theoretical and practical experience in the global tax standards with emphasis on the BEPS Minimum Standards and their impact on African countries.
- 2.2.4. Specific professional experience: A minimum of 7 years of theoretical and practical experience in tax systems on the African continent in the areas of taxation, tax transparency and exchange of information, Foreign Account Tax Compliance Act (FATCA), OECD Common Reporting Standard (CRS)), and related agreement; in a multicultural international environment.

- 2.2.6. Experience the region/industry: A minimum of 3 years of experience engaged in advocating and presenting on African agenda on tax transparency and exchange of information in multi-stakeholder fora and meetings with international, regional or bilateral development organisations.

- 2.2.8. Other: Good report writing skills; Good command of the written and spoken English; Computer literacy (incl. use of computer software such as Excel and Gantt Chart Management).

In addition to their specialist qualifications, the following soft skills are required:

- Team skills
- Initiative
- Communication skills
- Sociocultural competence
- Efficient, partner- and client-focused working methods
- Ability to meet tight deadlines.

5. Costing requirements

Assignment of personnel

The assignment for the Consultant shall comprise a total of up to 100 working days (for breakdown of working days per deliverables, please look at the Chapter 2) and 25 days traveling.

In order to complete the assignment as per the breakdown of deliverables, it is expected that the service provider will allocate working days in agreement with ATAF’s Resource Mobilisation team.
Travel and location

The service provider will work from his home country. Traveling is foreseen to take place in at least 4 member countries for a period of about 5 days each for each Technical Assistance missions (total 20 days for TA) during this assignment, as well as 2 trips of 2 days for the first trip and 3 days for the second trip to attend and contribute to international conferences and workshops in Africa. Travel will therefore be for a total of 25 days.

Other costs

• Costs for visa applications as well as related travel costs for covid test are applicable.

6. ATAF inputs actors

No equipment is to be purchased by ATAF as part of this service contract. The service provider is expected to use its respective equipment (i.e.; laptops and telecommunication facilities) to complete the assignment with all the necessary software installed. It is expected that the service provider will have a good internet connectivity and ensure close collaboration with ATAF and other partners, as required.

7. Requirements on the format of the bid

The structure of the bid must correspond to the structure of the ToR. It must be legible (font size 11 or larger) and clearly formulated. The bid is drawn up in English.

The CV of the service provider must be submitted using the format specified in the terms and conditions for application in accordance with Chapters 2, 3 and 4 of the ToR. The CVs of the service provider shall not exceed 3 pages.

Please calculate your price bid based exactly on the aforementioned costing requirements (Chapter 5: Assignment of personnel, Travel and Other costs). In the contract, the service provider has no claim to fully exhaust the working days/budgets. The number of working days and the budget amount shall be agreed in the contract as ‘up to’ amounts. The specifications for pricing are defined in the price schedule.

The evaluation criteria and points for the bid will be allocated for each of the criteria in accordance with the following Table:
<table>
<thead>
<tr>
<th>Description of evaluation criteria</th>
<th>Maximum points (Weighting in %)</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Concept</strong></td>
<td></td>
</tr>
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<td>1.1.1. Concept note of a maximum of five pages outlining the service providers’ understanding of the tasks and deliverables described in Chapter 2 of the TOR, relevant experience and critical examinations of the tasks at end as well as the proposed strategy and methodology to conduct the assignment, including techniques and tools to be used.</td>
<td>25</td>
</tr>
<tr>
<td><strong>Personal concept</strong></td>
<td></td>
</tr>
<tr>
<td>2.2.1. Qualifications: A university degree in economics, public finance, fiscal studies, international taxation, finance, or any related field with a strong bias in international taxation.</td>
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Here is the link for application: https://bit.ly/3ObH6Eu

**Closing date for applications is 11 August 2023**

8. **Annexes**
   - No annexes