CALL FOR EXPRESSION OF INTEREST - INDIVIDUAL CONSULTANT FOR
THE AFRICAN TAX ADMINISTRATION FORUM (ATAF): EXCISE TAX ADVISOR

1. PURPOSE
To procure the services of an Excise Tax expert to provide technical assistance to the Zambia Revenue Authority in the development of auditing notes for the administration of excise tax.

2. INTRODUCTION
The African Tax Administration Forum (ATAF) is a network promoting cooperation, knowledge sharing, capacity building, and technical support to African revenue authorities. It further seeks to ensure greater synergy and cooperation in capacity development amongst all relevant stakeholders to reduce duplication and give greater support to African Tax Administrations. Since its inception in 2009, ATAF is steadily growing in stature and in influence. Today ATAF is recognised as the leading voice on tax affairs in Africa on global tax matters. It is an international organisation with a membership of 38 African tax administrations.

3. BACKGROUND OF THE ASSIGNMENT
- The objective of ATAF’s Technical Assistance Unit (TAU) is to enhance the effectiveness of member revenue administrations through strengthening the capacity in the member states. The TAU aims to harness all benefits from the programs and to ensure that the technical assistance provided enables the member states to fill gaps in their own administration, thus expanding their revenue base and increasing their revenue collection. The technical assistance work is at the heart of ATAF’s core business and mandate.
- To achieve this, the Strategic Plan indicates as a key output item of developing efficient and effective African tax administrations, the provision of tailor-made technical
support and advisory services, delivered by internal and external experts, and facilitated through the Technical Assistance Unit operationalized within the Secretariat. To ensure that this is meeting the needs of its membership, ATAF must therefore provide technical assistance that targets building the effectiveness and efficiency in revenue mobilization, both in the short, medium and long term. Therefore, ATAF would like to procure the services of an expert with demonstrated experience in the administration of excise taxes to provide technical assistance to the Zambia Revenue Authority in the development of audit notes for the administration of excise tax.

**GENERAL SCOPE OF SERVICES**

To effectively fulfil the mandate of the Technical assistance request, the Excise Tax Advisor will be responsible for the following:

a) Document a practical guide on how ZRA can review applicable laws, rules, and regulations for excise taxes as contained in the Act; excise tax collection and deposit records; excise tax returns and credit claims.

b) Document recommendations on applicable auditing standards that are applicable in the audit of excise taxes.

c) Document efficient and effective procedures and processes necessary to undertake an assessment of the internal controls at ZRA that are needed to accomplish the audit objective.

d) Document recommendations regarding staffing and resources necessary for ZRA to effectively carry out its excise tax administration and collection responsibilities.

e) Document efficient and effective procedures and processes necessary to establish and maintain accounts receivable records for delinquent excise taxpayers to initiate timely collection efforts, assessment of penalties, and preparation of a list of delinquent bondholders for use by the field offices.

f) Establish procedures for the tax enforcement officers to validate requests for credit claims. These procedures should ensure that all required documents are submitted for each credit claim, an excise tax form is not used for more than
one credit claim, and supporting documentation is maintained for a specified period of time.

g) Document efficient and effective procedures and processes necessary to ensure that excise tax records and collections are retrieved from field offices and brought to the main office on a daily basis and that collections are deposited on a daily basis in accordance with applicable laws.

h) Document recommendations on the use of prenumbered excise tax returns.

4. EXPECTED OUTPUTS/DELIVERABLES

The following outlines the key expected deliverables:

- **A practical guide** on how ZRA can review applicable laws, rules, and regulations for excise taxes as contained in the Act; excise tax collection and deposit records; excise tax returns and credit claims.

- **Develop a guideline detailing efficient and effective procedures and processes:**
  - To establish and maintain accounts receivable records for delinquent excise taxpayers to initiate timely collection efforts, assessment of penalties, and preparation of a list of delinquent bondholders for use by the field offices.
  - For the tax enforcement officers to validate requests for credit claims. These procedures should ensure that all required documents are submitted for each credit claim, an excise tax form is not used for more than one credit claim, and supporting documentation is maintained for a specified period of time.
  - To ensure that excise tax records and collections are retrieved from field offices and brought to the main office on a daily basis and that collections are deposited on a daily basis in accordance with applicable laws.
  - To undertake and assessment of the internal controls at ZRA that are needed to accomplish the audit objective.

- **A comprehensive report providing:**
  - Recommendations on auditing standards that are applicable in the audit of excise taxes.
• Recommendations regarding staffing and resources necessary for ZRA to effectively carry out its excise tax administration and collection responsibilities
• Recommendations on the use of prenumbered excise tax returns

5. KEY REQUIREMENTS OF CONSULTANT

The Consultant is expected to have the following key competencies:

• A Master’s degree or equivalent in Taxation, Business administration, Economics or any other related field.
• Minimum 10 years of demonstrated senior professional experience in providing technical assistance geared towards auditing of excise tax administration.
• At least 10 years of demonstrated experience in the development of audit notes for the administration of excise taxes;
• Knowledge and experience in various jurisdictions of tax administration;
• Significant experience in planning, including the formulation of aims and objectives with demonstrated ability in setting and managing priorities;
• In-depth knowledge of tax administration organisation, leadership in the civil service and human resource management, and building the capacity of tax administrations and general tax administrative framework.
• Experience as advisor to, or interlocutor with, ministers and senior civil servants, and other key stakeholders, especially in the design and development of policies, as well as implementation planning.
• At least 5 years of demonstrated experience in undertaking similar work within the sub-Saharan region and have a broad understanding of the socio-economic dynamics of African countries;
• Experience in management and organizational development;
• Demonstrated capacity to set priorities in a highly pressured environment;
• Technical research and applied skills in taxation laws;
• Good report writing skills;
• Good communication and presentation skills;
• Knowledge and use of virtual platforms for delivery of technical assistance.
• Good command of the written and spoken English; and
• Computer literacy.

Added advantages:
• Excellent strategic and analytical skills.
• Ability to maintain confidentiality.
• Proven ability to work in a collaborative team environment.

Therefore, a Consultant with these competencies and proven experience in similar or related assignments is eligible for the position.

6. **DURATION OF THE CONTRACT**

The assignment shall commence with a week period from the 01 February 2022 to 24th April 2022. It is envisaged that the assignment should be concluded in a duration of 60 working days.

**REPORTING STRUCTURE**

The Excise Tax Advisor will report to and work under the direction of the Director: Tax Programs. To execute his/her responsibilities and attain the expected deliverables, the Excise Tax Expert is expected to work together with the Manager Technical Assistance to perform all tasks listed above and any other tasks given by the Director: Tax programs as deemed relevant for the success and smooth running of the assignment.

8. **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 Excise Tax expert shall have no material interests in any of the outputs of this assignment.
On the commencement of the assignment, the Excise Tax Advisor will sign a statement of confidentiality that will bind the Excise Tax Advisor to non-disclosure of any sensitive information that the Excise Tax Advisor may obtain knowledge of during the project.

9. 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.

Applications must complete and submit the evaluation criteria table and explain how they meet the specified criteria in this link: [https://form.123formbuilder.com/6042890/form](https://form.123formbuilder.com/6042890/form)

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

Deadline for receiving applications is **10 January 2022**.

Kindly direct any request for clarification to the Procurement Manager at: Tel: +27 (0) 12 451 8837 or on E-mail: procurement@ataftax.org

10. EVALUATION CRITERIA

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