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Consultancy – Roster of Tax Experts (Tax Inspectors Without Borders)

Date: **18th August 2020**

Location:	Varies for each call-off assignment
Application deadline:	1 October 2020
Type of contract:	Roster of Tax Experts, Individual contract
Post level:	International Consultant
Languages required:	English / French/ Portuguese/ Spanish/ Arabic/ Russian
Expected start date:	Varies for each call-off assignment
Expected Duration of Assignment:	Varies for each call-off assignment
Requesting Unit:	UNDP, BPPS
Project/Award number:	Tax Inspectors Without Borders (TIWB)/ 00103251

Objective:

The purpose of this procurement exercise is to relaunch the roster of Tax Experts to support the Tax Inspectors Without Borders (TIWB) Initiative. TIWB is a joint initiative of the United Nations Development Programme (UNDP) and the Organisation for Economic Co-operation and Development (OECD) launched in 2015 to support developing countries strengthen national tax administrations. In 2017, UNDP established a roster of tax experts to undertake TIWB missions to host countries – the countries where the TIWB programme is being implemented. Over time there has been an increased demand for specific tax audit expertise as well as for TIWB expertise in other areas related to taxation. Accordingly, a new roster of tax experts is being launched.

1. BACKGROUND

The UNDP is the United Nation's global development network, advocating for change and connecting countries to knowledge, experience, and resources to help people build a better life. UNDP is on the ground in 170 countries and territories, supporting solutions to development challenges in these countries and developing national and local capacities that will help them achieve human development and the Sustainable Development Goals.

UNDP's policy work carried out at HQ, Regional and Country Office levels, forms a spectrum of deep local knowledge to cutting-edge global perspectives and advocacy. In this context, UNDP invests in the Global Policy Network (GPN), a network of field-based and global technical expertise across a wide range of knowledge domains and in support of the signature solutions and organizational capabilities envisioned in the Strategic Plan. Within the GPN, the Bureau for Policy and Programme Support (BPPS) has the responsibility for developing all relevant policy and guidance to support the results of UNDP's Strategic Plan.

The OECD is a global economic forum working with 37 member countries and more than 100 emerging and developing economies to make better policies for better lives. Its mission is to promote policies that will improve the economic and social well-being of people around the world. The OECD provides a forum in which governments work together to share experiences on what drives economic, social, and environmental change, seeking solutions to common problems.

TIWB is a joint initiative of the UNDP and OECD launched in 2015 to support developing countries strengthen national tax administrations. The TIWB Secretariat is hosted at the OECD in Paris. Within

UNDP, TIWB is managed under the Finance Sector Hub (FSH) - a finance and innovation platform, that draws on a critical mass of UNDP expertise, initiatives, and partnerships to support the mobilization and leveraging of resources for the SDGs and lead the implementation of the new UNDP's private sector strategy and other initiatives. FSH is an integral part of both the Bureau for Policy and Programme Support (BPPS) and the Bureau of External Relations and Advocacy (BERA), as well as part of the GPN. TIWB is managed under the Finance Sector Hub, Bureau for Policy and Programme Support, New York with resource persons embedded in the UNDP offices in Pretoria, Bangkok, and Amman and a back office in Istanbul.

TIWB aims to strengthen tax administrations by transferring knowledge and technical skills to developing countries' tax administrators. Under TIWB, tax experts work alongside local officials of developing country tax administrations on tax-related issues, delivering practical solutions by working on confidential matters while operating under strict oaths of secrecy/ confidentiality agreements. With 77 completed and ongoing programmes (including 13 South-South programmes) in 44 countries and jurisdictions, TIWB has contributed to over USD 532 million in additional revenues and tax assessments in excess of USD 1,750 million.

Building on the success of the TIWB model and recognizing the needs of tax administrations, TIWB has expanded to provide support in other tax areas. These include Tax and Crime Investigations, Effective use of Automatically Exchanged Information, Tax Treaty Negotiations and Implementation, Tax and Natural Resource Contracts, and Tax and Environment. Accordingly, the new roster will be having the following six thematic areas:

- A. Tax Audits;
- B. Tax and Crime Investigations;
- C. Effective Use of Automatically Exchanged Information;
- D. Tax Treaty Negotiations and Implementation;
- E. Taxation and Natural Resource Contracts;
- F. Taxation and Environment.

2. DUTIES AND RESPONSIBILITIES

Scope of work, responsibilities and description of the proposed work

The UNDP is looking for tax experts to work as TIWB experts in different parts of the world. The main responsibility will be to provide technical assistance to tax administrations and other government agencies of developing countries in one of the thematic areas listed above. Experts will need to demonstrate extensive professional experience in the selected thematic area.

The assignments require close collaboration with the TIWB Secretariat, the UNDP, and the host administration in the developing country. The role will require traveling to developing countries to deliver four to six missions a year, each lasting one to two weeks. While a typical TIWB programme is on average 12 to 18 months long, the exact duration and frequency of missions depends on the programme. In between on-site TIWB missions, there is a component of TIWB remote assistance. In times of restrictions on travel due to COVID-19, TIWB assistance is being provided remotely.

Expected outputs and deliverables:

The representative set of duties and responsibilities listed below is not exhaustive, and the terms of reference of each assignment will dictate the exact scope of the work. Key areas of support and activities will include:

- Deliver practical TIWB tax assistance to host administrations of requesting countries;
- Assist the TIWB Secretariat in undertaking an analysis of the legislative, institutional and skills gaps and transfer of skills before (through baseline assessments) and after delivery of TIWB programmes;
- Provide training on different topics at capacity-building workshops organized by the TIWB Secretariat, UNDP Country Offices and other international partners;
- Prepare mission (and other) reports after every mission and at the end of the programme, including an evaluation of the programme;
- Support the development of learning materials and internal guidelines or administrative practices, including case studies and documentation of lessons learned;
- Attend, international and regional tax organization networking events to build capacity through knowledge sharing as part of TIWB programmes.

3. COMPETENCIES

Core competencies

1. Demonstrates integrity by modelling the United Nation's values and ethical standards, including demonstrating there are no conflicts of interest relating to any aspect of services provided to TIWB/UNDP/ host countries;
2. Promotes the vision, mission, and strategic goals of UNDP, and partner organizations;
3. Displays cultural, gender, religion, race, nationality and age sensitivity and adaptability;
4. Able to work independently.

Functional competencies

1. Technical expertise in at least one of the thematic tax areas listed above;
2. Highly organized with strong analytical and research skills;
3. Excellent presentation and communications skills;
4. Ability to prepare succinct reports;
5. Ability to work in a team;
6. Diplomatic sensitivity and effective negotiating skills;
7. Focus on impact and results and positive response to critical feedback;
8. Flexible thinking.

4. REQUIRED SKILLS AND EXPERIENCE

Candidates may **only apply for one** thematic area that best suits their expertise. The six thematic areas along with the required and desired qualifications are as under:

A. Thematic Area - TAX AUDITS (Total – 100 Points)

Required Qualifications:

Education:

- Minimum Bachelor's degree required. Relevant and advanced degrees in taxation, public finance, law or other relevant fields will be scored higher (Max 10 points);

Experience:

- At least seven years of substantial, proven experience in tax auditing obtained from recently serving in a tax administration/ relevant Ministry or government agency is required (in cases where the candidate has a relevant Masters' degree, a minimum of five years relevant

professional experience is required). Substantial and additional experience will be scored higher (Max 20 points);

- At least five years of work experience on international tax issues and in conducting transfer pricing audits, including experience in developing general audit approaches (e.g. risk assessment, case selection, audit planning) is required. Substantial and additional experience will be scored higher (Max 10 points);

Language:

- Working knowledge and communication skills in English is required.

Desirable Qualifications:

- Course/certification(s) from a recognized national/ international organization/ institute in taxation, public finance, law or other field related to tax audits (Max – 5 points);
- Relevant experience in policy design and/or drafting tax legislation (Max – 10 points);
- Sectoral audit experience, particularly in extractives, telecom, tourism, finance, and banking (Max – 10 points);
- Proven experience of providing training and capacity development support to tax administration officials related to tax audits is desirable, experience of working on such capacity development programmes of United Nations system/ OECD/ IMF/ World Bank or similar organization (Max -10 points);
- Experience of working in one or more of the following regions: Latin America & Caribbean; Africa; Arab States; Eastern Europe & CIS; Asia Pacific (Max - 10 points);
- Fluency in the use of software like Word, Excel, and PowerPoint (Max – 5 points);
- Fluency and specific working knowledge in one or more of the following languages - English/ French/ Portuguese/ Spanish/ Arabic/ Russian (Max. 10 points). Please note that fluency in any of these languages implies that you will be able to take on assignments in the specified language.

B. Thematic Area - TAX AND CRIME INVESTIGATIONS (Total – 100 points)

Required Qualifications:

Education:

- Minimum Bachelor's degree required. Relevant and advanced degrees in taxation, public finance, law or other relevant fields will be scored higher (Max 10 points);

Experience:

- Minimum seven years of substantial, proven experience in tax/ other financial crime investigations/ money laundering transactions/ illicit financial flows obtained from recently serving in a tax administration or government/ investigative/ enforcement agency is required (in cases where the candidate has a relevant Masters' degree, a minimum of five years professional experience is required). Substantial and additional experience will be scored higher (Max 30 points);

Language:

- Working knowledge and communication skills in English is required.

Desirable Qualifications:

- Course/ certification from a recognized national/ international organization/ institute in taxation, public finance, law or other field related to tax crimes/ other financial crimes (Max – 10 marks);
- Substantial experience in working on legislation and/or policy design related to financial/ tax crimes (Max – 10 points);

- Experience in drafting administrative/ Operational manuals/ guidance/ writing academic papers related to tax and crime (Max – 5 marks);
- Proven experience in providing training to tax/ other investigative agency officials related to tax and crime/ other financial crimes investigations is desirable, experience of working on such capacity development programmes of United Nations system/ OECD/ IMF/ World Bank or similar organisation (Max -10 marks);
- Experience of working in one or more of the following regions: Latin America & Caribbean; Africa; Arab States; Eastern Europe & CIS; Asia Pacific (Max - 10 points);
- Fluency in the use of software like Word, Excel, and PowerPoint (Max – 5 points);
- Fluency and specific working knowledge in one or more of the following languages - English/ French/ Portuguese/ Spanish/ Arabic/ Russian (Max. 10 points). Please note that fluency in any of these languages implies that you will be able to take on assignments in the specified language.

C. Thematic Area – EFFECTIVE USE OF AUTOMATICALLY EXCHANGED INFORMATION (Total – 100 points)

Required Qualifications:

Education:

- Minimum Bachelor’s degree required. Relevant and advanced degrees in taxation, public finance, law, information technology or other relevant fields will be scored higher (Max 10 points);

Experience:

- At least five years of substantial experience in the field of exchange of information for tax purposes at the tax administration level and/or in compliance activities with respect to offshore financial assets obtained from recently serving in a tax administration/ relevant Ministry or government agency is required (in cases where the candidate has a relevant Masters’ degree, a minimum of three years relevant professional experience is required). Substantial and additional experience will be scored higher (Max 30 points);

Language:

- Working knowledge and communication skills in English is required.

Desirable Qualifications:

- Course/certification(s) from a recognized national/ international organization/ institute in taxation, public finance, law or other field related to exchange of information for tax purposes or automatic exchange of information (Max – 10 points);
- Substantial experience in working on legislation and/or policy design related to the exchange of information for tax purposes or automatic exchange of information (Max – 10 points);
- Experience in drafting administrative/ Operational manuals/ guidance/ writing academic papers related to the exchange of information or automatic exchange of information (Max – 5 points);
- Proven experience in providing assistance, guidance and/or training to tax/ other investigative agency officials is desirable, experience of working on such capacity development programmes of United Nations system/ OECD/ IMF/ World Bank or similar organization (Max -10 marks);
- Experience of working in one or more of the following regions: Latin America & Caribbean; Africa; Arab States; Eastern Europe & CIS; Asia Pacific (Max - 10 points);
- Fluency in the use of software like Word, Excel, and PowerPoint (Max – 5 points);
- Fluency and specific working knowledge in one or more of the following languages - English/ French/ Portuguese/ Spanish/ Arabic/ Russian (Max. 10 points). Please note that fluency in any

of these languages implies that you will be able to take on assignments in the specified language.

D. Thematic Area – TAX TREATY NEGOTIATIONS AND IMPLEMENTATION (Total – 100 points)

Required Qualifications:

Education:

- Minimum Bachelor's degree required. Relevant and advanced degrees in taxation, public finance, law or other relevant fields will be scored higher (Max 10 points);

Experience:

- At least seven years substantial, proven experience in tax treaty negotiations and implementation obtained from recently serving in a tax administration/ relevant Ministry or government agency is required (in cases where the candidate has a relevant Masters' degree, a minimum of five years relevant professional experience is required). Substantial and additional experience will be scored higher Max 30 points);

Language:

- Working knowledge and communication skills in English is required.

Desirable Qualifications:

- Course/certification(s) from a recognized national/ international organization/ institute in taxation, public finance, law or other field related to taxation (Max – 10 points);
- Substantial experience in working on legislation and/or policy design related to tax treaty negotiations and implementation (Max – 10 points);
- Experience in drafting administrative/ Operational manuals/ guidance/ writing academic papers related to tax treaty negotiations and implementation (Max –5 points);
- Proven experience in providing training to participants and technically proficient audiences is desirable, experience of working on such capacity development programmes of United Nations system/ OECD/ IMF/ World Bank or similar organization (Max – 10 marks);
- Experience of working in one or more of the following regions: Latin America & Caribbean; Africa; Arab States; Eastern Europe & CIS; Asia Pacific (Max - 10 points);
- Fluency in the use of software like Word, Excel, and PowerPoint (Max – 5 points);
- Fluency and specific working knowledge in one or more of the following languages - English/ French/ Portuguese/ Spanish/ Arabic/ Russian (Max. 10 points). Please note that fluency in any of these languages implies that you will be able to take on assignments in the specified language.

E. Thematic Area – TAXATION AND NATURAL RESOURCES CONTRACTS (Total – 100 points)

Required Qualifications:

Education:

- Minimum Bachelor's degree required. Relevant and advanced degrees in taxation, public finance, law or other relevant fields will be scored higher (Max 10 points);

Experience:

- At least seven years of substantial, proven experience in international taxation, natural resources contracts, and extractive industries obtained from recently serving in a tax administration/ relevant Ministry or government agency. This could include negotiating and /or drafting commercial contracts settlements or arbitration associated with taxation clauses in natural resource contracts is required (in cases where the candidate has a relevant Masters' degree, a minimum of five years relevant professional experience is required). Substantial and additional experience will be scored higher (Max 30 points);

Language:

- Working knowledge and communication skills in English is required.

Desirable Qualifications:

- Course/certification(s) from a recognized national/ international organization/ institute in taxation, public finance, law or other field related to taxation and natural resources contracts (Max – 10 points);
- Substantial experience in working on legislation and/or policy design related to taxation and natural resources contracts (Max – 10 points);
- Experience in drafting administrative/ Operational manuals/ guidance/ writing academic papers related to taxation and natural resources contracts (Max –5 points);
- Proven experience in providing training to participants and technically proficient audiences is desirable, experience of working on such capacity development programmes of United Nations system/ OECD/ IMF/ World Bank or similar organization will be an advantage (Max -10 marks);
- Experience of working in one or more of the following regions: Latin America & Caribbean; Africa; Arab States; Eastern Europe & CIS; Asia Pacific (Max - 10 points);
- Fluency in the use of software like Word, Excel, and PowerPoint (Max – 5 points);
- Fluency and specific working knowledge in one or more of the following languages - English/ French/ Portuguese/ Spanish/ Arabic/ Russian (Max. 10 points). Please note that fluency in any of these languages implies that you will be able to take on assignments in the specified language.

F. Thematic Area – TAXATION AND ENVIRONMENT (Total – 100 points)

Required Qualifications:

Education:

- Minimum Bachelor’s degree required. Relevant and advanced degrees in taxation, public finance, law or other relevant fields will be scored higher (Max 10 points);

Experience:

- At least seven years of substantial, proven experience in taxation and environmental issues obtained from recently serving in a tax administration/ relevant Ministry or government agency is required. This could include experience in taxation and forestry, fisheries and/ or carbon taxes (in cases where the candidate has a relevant Masters’ degree, a minimum of five years relevant professional experience is required). Substantial and additional experience will be scored higher (Max 30 points);

Language:

- Working knowledge and communication skills in English is required.

Desirable Qualifications:

- Course/certification(s) from a recognized national/ international organization/ institute in taxation, public finance, law or other field related to taxation and environment (Max – 10 points);
- Three years of substantial experience in working on legislation and/or policy design related to taxation and environment (Max – 10 points);
- Experience in drafting administrative/ Operational manuals/ guidance/ writing academic papers related to taxation and environment (Max – 5 points);
- Proven experience in providing training to participants and technically proficient audiences is desirable, experience of working on such capacity development programmes of United Nations system/ OECD/ IMF/ World Bank or similar organization (Max -10 marks);
- Experience of working in one or more of the following regions: Latin America & Caribbean; Africa; Arab States; Eastern Europe & CIS; Asia Pacific (Max - 10 points);

- Fluency in the use of software like Word, Excel, and PowerPoint (Max – 5 points);
- Fluency and specific working knowledge in one or more of the following languages - English/ French/ Portuguese/ Spanish/ Arabic/ Russian (Max. 10 points). Please note that fluency in any of these languages implies that you will be able to take on assignments in the specified language.

5. Application Procedure:

The application package containing the following (**to be uploaded as one file**):

- Completed Thematic Area form (Annexure 1-6) indicating how the candidate fulfils the stated requirements (you may only apply for one thematic area). Please indicate the language (s) for which you are applying (English/ French/ Portuguese/ Spanish/ Arabic/ Russian) in the space given in the thematic area form.
- Completed P11 form (Annexure 7), indicating all past experience from similar projects and specifying the relevant assignment period (from/to), as well as the email and telephone contacts of at least three (3) professional references;

Note:

- **Convert the completed thematic area form and P11 form into PDF and merge them into a single document as the system only allows uploading of only one document.**
- **Please also note that applications must be submitted in English language irrespective of the language(s) you are applying.**
- Due to the large number of applications we receive, we are able to inform only the successful candidates about the outcome or status of the selection process.

Shortlisted candidates (**ONLY**) will be requested to submit a **Financial Proposal**.

- The financial proposal should specify an all-inclusive daily fee (based on a 7-hour working day - lunch time is not included).
- This daily professional fee is exclusive of travel, accommodation and other subsistence costs incurred during missions. UNDP will arrange for travel by purchasing the return ticket; a standard DSA rate (daily sustenance) will be paid to the expert who in turn will arrange for their own accommodation, local travel and food.
- Experts will be responsible for their own IT equipment, mobile phones, and travel insurance and medical insurance.
- If the Offeror is employed by an organization/company/institution, and he/she expects his/her employer to charge a management fee in the process of releasing him/her to UNDP under a Reimbursable Loan Agreement (RLA), the Offeror must indicate at this point, and ensure that all such costs are duly incorporated in the financial proposal submitted to UNDP.

The Financial Proposal is to be submitted as per the instruction in the separate email that will be sent **ONLY** to shortlisted candidates.

6. Evaluation process:

Applicants will be evaluated against the criteria specified in the thematic area they have applied for. Applicants must meet the required qualifications. Candidates meeting the required qualifications will be scored based on a total of 100 points. Applicants obtaining 70 points and above (with a minimum of 30 in required qualifications) will be invited for the interview.

The interview will be of 40 points. Candidates who obtain a minimum of 30 points in the interview will be requested to submit a financial proposal and included in the Roster.

While no financial evaluation will be done for candidates at this stage, the reasonableness of the quoted daily professional fees shall be assessed based on the UN rate. If the proposed daily rate is too high and a mutually acceptable rate cannot be agreed upon, UNDP will not be able to include the candidate into the roster.

6. Contract Award and other arrangements:

Several successful individuals will be considered technically qualified and will be offered to be placed on the roster. When opportunities arise, tax experts on the roster will be contacted for availability and asked to submit a financial proposal for the assignments fitting their thematic area. The daily professional fee quoted by each candidate during the application stage will be the maximum fee to be quoted when a call is sent to the roster before a TIWB mission. Upon selection, an Individual Contract (IC) or Reimbursable Loan Agreements (RLA) will then be awarded for the assignment. This will have a specific term of reference, including the time frame.

NOTE:

- All applicants are required to follow the rules and regulations pertaining to serving official's participation in programmes of multilateral organisations. Approval from the requisite authority in the Government will be required before a tax expert can undertake a TIWB programme.
- Once selected for the Roster, the experts have the responsibility of informing UNDP when their circumstances change (e.g. when he/she takes up a new role particularly a position in an audit firm which could create a potential conflict of interest).

Institutional arrangement:

- The Consultants will be responsible for her/his own laptop.

Payment modality

- Payments to the Individual Contractors will be made following certification by the UNDP that the services contracted for have been performed satisfactorily and on time.

Annexes (click on the hyperlink to access the documents):

Annex 1 – Thematic Area – Tax Audits Form

Annex 2 – Thematic Area – Tax and Crime Investigations Form

Annex 3 – Thematic Area – Effective Use of Automatically Exchanged Information Form

Annex 4 – Thematic Area – Tax Treaty Negotiations and Implementation Form

Annex 5 – Thematic Area – Taxation and Natural Resource Contracts Form

Annex 6 – Thematic Area – Taxation and Environment Form

Annex 7 - [UNDP P-11 Form for ICs](#)

Annex 8 - [IC Contract Template](#)

Annex 9 – [IC General Terms and Conditions](#)

Annex 10 – [RLA Template](#)

NOTE:

- Qualified women candidates are strongly encouraged to apply.

- Any request for clarification must be sent by email to cpu.bids@undp.org
- The UNDP Central Procurement Unit will respond by email and will send written copies of the response, including an explanation of the query without identifying the source of inquiry, to all applicants.

Additional Questions:

- Please confirm which of the 6 Thematic Areas are you applying for.
- Please mention which language (s) you are applying for.
- Can you confirm you meet the Required Qualifications for the specific Thematic Area you are applying for?
- Can you confirm that you have working knowledge and communication skills in English?
- Are you a former staff of the UN/UNDP? If yes, please clarify the reason of separation. Are you a UN/UNDP retiree? Are you a Government Official / Civil Servant please clarify?