REQUEST FOR EXPRESSIONS OF INTEREST

AFRICAN DEVELOPMENT BANK
Immeuble CCIA, Abidjan, Côte d’Ivoire
African Natural Resources Centre

E-mail: P.ADERIBIGBE@AFDB.ORG Telephone: +225 20 26 57 18

Department issuing the request: AFRICAN NATURAL RESOURCES CENTRE (ANRC)
Position: CONSULTANT - Global Tax Reforms and Natural Resource Revenues in Africa
Place of assignment: Home based
Duration of the assignment: 4 Months
Tentative Date of commencement: June 2021
Deadline for applications: June 17, 2021
Applications to be submitted to: PROMISE ADERIBIGBE (P.ADERIBIGBE@AFDB.ORG)

Any questions and requests for clarifications may be sent to:
MAALI HARRATHI (M.HARRATHI@AFDB.ORG)
SEYDOU COULIBALY (S.COULIBALY@AFDB.ORG)

I. INTRODUCTION

The African Development Bank (hereafter ‘AfDB’) Ten Year Strategy and the High 5s identify natural resources as a critical factor in the transition to green growth in Africa. In response to the challenges facing sustainable management of Africa’s natural resources, the AfDB created the African Natural Resources Centre (ANRC) in 2013, housed in the Economic and Knowledge Management Complex (ECVP).

The Centre provides advisory services and technical assistance to the Bank’s Regional Member Countries (RMCs) to harness their natural resources for sustainable development. The scope combines renewable (water, forestry, land and fishery) and non-renewable (oil, gas and minerals) resources. The Centre’s Policy Analysis Division provides a systemic, integrated lens on the management of renewable and non-renewable natural resources for sustainable development. This is achieved through high-quality research and policy analysis, policy advocacy and knowledge dissemination, and technical assistance and capacity building for the Bank’s RMCs in the following thematic areas: natural resource conservation, natural resource planning, natural resource economics, and natural resource governance.
The Division is implementing a two-year project, funded through the Bank’s Transitional Support Facility (TSF) on strengthening domestic resource mobilisation in transitional countries through Financial Modeling for the Extractive Sector (FIMES). The project is being implemented in the following countries: Guinea, Liberia, Mali, Madagascar, Niger, Sierra Leone, South Sudan, and Zimbabwe. Consequently, the Division is conducting a study on global tax reforms and Africa’s natural resources sector, to serve as a policy advisory instrument under the FIMES project, implemented in collaboration with the Bank’s Governance and Public Financial Management Coordination Office of the Bank (ECGF).

The core objective of the Governance and Public Financial Management Coordination Office (ECGF) is to promote effective governance, and economic and financial reforms in the public sector through program-based lending, budget support and institutional strengthening projects, as well as analytical and advisory activities; and implementation of the Bank’s governance priority areas of transparency, accountability, and anti-corruption. ECGF participates in Bank’s operational activities in Regional Member Countries (RMCs) through economic and financial reform programs, capacity development projects as well as other related works, including studies in the area of economic and financial management.

ANRC and ECGF require the services of a consultant with specialisation in fiscal policy and natural resource economics to undertake a study to analyse the impact and implication of global tax reforms on natural resources revenue in African countries.

II. THE CONSULTANCY:

Through this activity, the ANRC and ECGF seek to consolidate their contribution to the implementation of the African Development Bank Group’s Strategy 2013–2022 and the African Development Bank Group’s Strategy for Economic Governance in Africa (SEGA) (2021–2025) which identify domestic resource mobilisation among areas of special focus. The AfDB recognises the need to increase domestic resources for financing public investment and preserve fiscal sustainability with revenue streams that are predictable and allow for full country ownership by focusing on optimising public revenue collection mainly through taxation and curbing illicit financial flows.

I. DUTIES AND RESPONSIBILITIES:

The scope of work is twofold: (1) evaluate the implications and impact of the new international tax rules of for natural resource revenue mobilisation in Africa, and (2) provide guidance for the Bank’s intervention as regards to tax policy and tax administration in the Regional Member Countries. Under the supervision of the Division Manager, Policy Analysis, the consultant will:

- Examine the implications and impact of the new rules of international taxation and digital taxation under consideration at the OECD through the Inclusive Framework (IF), on natural resource revenues for African countries.
- Undertake a review of literature on petroleum and mineral taxation including the analysis of the challenges to resource revenue collection in the extractives, as well as solutions in Africa.
- Analyse the domestic and international legal and institutional framework that govern mining and petroleum taxation. The legal instruments generally include double taxation
agreements (DTAs), bilateral investment treaties (BITs), domestic tax, production sharing contract (PSCs), petroleum codes, mining laws, and concession agreements.

- Make policy recommendations and provide evidence-based lessons for the taxation of multinational mining and petroleum enterprises to curb profit shifting from Africa.
- Examine the AfDB’s support and intervention frameworks for Regional Member Countries (RMCs) to enable them maximise the potential gains and minimise the losses associated with the global tax reforms and make recommendations as necessary.
- Examine whether the global tax reform agenda sufficiently addresses challenges that are specific to the taxation-and IFF-related issues facing resource-dependent African countries.
- Drawing on empirical evidence, and a review of the current international framework and existing policy mechanisms on tax rules, make recommendations on the leadership and coordination of the global tax reforms, to inform the position of the AfDB and its Regional Member Countries.
- Propose modalities to raise awareness among the Bank's regional member countries on the economic implications of the new international tax rules.
- Develop inputs to feed into common regional positions on African countries current and future rights to tax their natural resources.
- Make recommendations of the priority actions for the AfDB as regards the international tax rules.

III. SELECTION CRITERIA: (including desirable skills, knowledge and experience)

Education:
Post-graduate qualification in Economics, Taxation, Public Finance or International development, or any other relevant and related field with a specialisation in macroeconomics and natural resource economics as an advantage.

Work Experience:
1. Minimum of five (5) years of relevant experience in policy analysis and research, with a specific focus on the economics of natural resources and/or tax and fiscal policy in resource-rich countries, accumulated in public or private policy institutions, research institutes, academia or think tanks.
2. Strong research skills, particularly in quantitative and econometric techniques and general equilibrium modeling, and knowledge of using financial models in the extractive sector in Africa.
3. Strong understanding of the international tax policy framework, and current issues under consideration for the reform of global tax rules at the OECD, United Nations and other international fora.
4. Demonstrated experience of providing policy advice to African governments and leading regional institutions on natural resource taxation, fiscal policy and/or natural resource revenue management.
5. Skills/experience in the collection, management, and in-depth analysis of data, including in using statistical packages.
6. A strong publication track record, with demonstrated ability to influence policies and thinking on natural resources taxation.
7. Good communication and presentation skills in English and/or French, with working knowledge of the other language.
8. Proven written communication skills, ideally through a good publications track record of relevant policy documents and research.
9. Experience of working with multilateral and bilateral donors, African government agencies and other development organizations, with direct experience of working with the African Development Bank preferred.

Language:
Excellent proven written and spoken English; working knowledge of French is highly desirable;
Strong communication skills.

IV. CONSULTANT SELECTION
The Consultant will be selected in accordance with the African Development Bank’s Implementation Manual relating to the Procedures for Acquisition of Consulting Services funded by the Administrative or Capital Expenditure Budget of the Bank Group. The candidate shall be evaluated based on the following technical criteria:

<table>
<thead>
<tr>
<th>CRITERIA</th>
<th>Marks (%)</th>
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<tbody>
<tr>
<td>General qualifications and adequacy for the proposed assignment</td>
<td>30</td>
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<tr>
<td>Similar experience in the area of expertise of the assignment as supported by peer reviewed and other publications</td>
<td>50</td>
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<tr>
<td>Experience with the Bank or other international donors</td>
<td>5</td>
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<td>Knowledge of the Region (environment of the assignment)</td>
<td>10</td>
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<tr>
<td>Language capacity (Excellent technical writing in English and French is an advantage)</td>
<td>5</td>
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<tr>
<td>TOTAL</td>
<td>100</td>
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Applicants are to submit a cover letter, resume, copies of academic certificates and transcripts, and three samples of written work. Appendix 1 gives a template for submission of CVs. Only the best candidates earning 70% and above will be shortlisted.

V. TIMEFRAME:
The consultant will work remotely on a fulltime basis for a period of four months starting in June 2021.

VI. REMUNERATION
The Consultant will be hired for a period of FOUR (4) months and paid a monthly lump sum based on the AfDB Consultants’ remuneration scale and the schedule and conditions to be negotiated with the ANRC. The consultancy
will be home based. Where field missions are required, cost of travel and per diem will be covered in line with AfDB rules.

VII. SERVICE CONDITIONS
The African Development Bank conditions for retaining short-term consultants will apply.
Appendix 1:

Please attach an updated Curriculum Vitae on the basis of the template below:

MODEL CURRICULUM VITAE (CV)

Title of the Assignment:
Department:
Surname: First Name:
Birth Date: Nationality:
Address: Country:
Telephone: E-mail:

Are any of your family members (spouse/partner, father/mother, Brother/sister, Son/daughter, etc. employed in the African Development Bank?

<table>
<thead>
<tr>
<th>Name</th>
<th>Relationship</th>
<th>Organisation Unit</th>
<th>Place of Assignment</th>
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Language Level

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<th>Spoken</th>
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<td>Fair</td>
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<td>Good</td>
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<td>Excellent</td>
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<td>Excellent</td>
<td>Excellent</td>
<td>Excellent</td>
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<tr>
<td>Other (specify)</td>
<td>Fair</td>
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<td>Excellent</td>
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<td>Excellent</td>
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Key Qualifications:

Please provide (i) a summary of your experience and training highlighting the most relevant for the proposed assignment, and (ii) the responsibilities which you exercised. Utilise one half-page maximum.

Education (University Level and above only):

<table>
<thead>
<tr>
<th>Name of University - City - Country</th>
<th>Period</th>
<th>Diploma Obtained</th>
<th>Main Topic / Major</th>
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Professional Training:

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<th>Name of Training Institution</th>
<th>City</th>
<th>Country</th>
<th>Type of Training</th>
<th>Period From</th>
<th>Period To</th>
<th>Certificates or Diploma Obtained</th>
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Employment Record:

Begin with your most recent employment. For each job since your Masters’ Degree achievement, please indicate:
- Name of the Employer
- Type of Activity/Business of the Employer
- Title / Function
- Place of Employment
- Brief Description (three lines maximum) of main accomplishments and responsibilities

Reference:
Please indicate the name and address of three persons with no family relationship with yourself, familiar with your character and work.

I hereby certify that the responses which I provided above are all, to the best of my knowledge, true, complete and accurate. I acknowledge that an inaccurate statement or essential omission in a personal declaration or another document required by the African Development Bank might result in the rejection of my application, termination of my Contract or any other administrative sanction by the Bank. The African Development Bank may verify any statements which I made in this application.

Date: ____________

Signature: 
