



**WEST AFRICAN ECONOMIC AND MONETARY UNION**

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**The Commission**  
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**Regional Market and Cooperation Department**  
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**TECHNICAL ASSISTANCE TO THE SUPPORT PROGRAMME OF FISCAL TRANSITION IN  
WEST AFRICA (PATF)**

**TERMS OF REFERENCE**

**FOR THE RECRUITMENT OF A JUNIOR TAX EXPERT FOR THE COMMISSION'S TAX DIRECTORATE  
AT ECOWAS IN ABUJA.**

<b>Title of the program</b>	Support Programme for Tax Transition in West Africa (PATF)
<b>Source of funding</b>	Regional Indicative Programme of the 11th European Development Fund (EDF)
<b>Project number</b>	EuropeAid/139648/IH/SER/MULTI
<b>Bénéficiaires</b>	ECOWAS and WAEMU Commissions, ECOWAS Member States and the Islamic Republic of Mauritania
<b>Implementing Agencies</b>	LINPICO /Adam Smith and OECD
<b>Subject of the Consultation</b>	By Decision No. 3 of 30 March 2021, the COPIL approved the proposal made by the PATF coordinators to recruit two tax experts to support the Directorate of Taxation of the ECOWAS Commission and the Directorate of Taxation of the WAEMU Commission.

**September 2021**

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## I. Background and rationale

The West African countries are implementing integrated reforms to facilitate trade and move forward for a real regional market. As a result, the ongoing reforms through ECOWAS and WAEMU Commissions Assistance have made significant progress through the implementation of (i) a trade liberalization regime based on rules of origin, (ii) a realignment of customs tariffs leading to the creation of a free trade area, and (iii) the implementation of a common external tariff (CET) regime, which effectively makes the West African region a customs union; (iv) the implementation of the interim Economic Partnership Agreements (EPAs) by Ghana and Cote d'Ivoire.

However, challenges remain in some key areas. Revenue mobilization in ECOWAS Member States (MS) remains weak due to VAT harmonization difficulties; lack of transparency and coordination in granting of tax exemptions and other benefits within the Investment Code; and deficiencies in MS program monitoring and reporting systems.

To harmonize VAT management rules and strengthen the performance of tax and customs administrations, a Tax Transition Program (TTP) was adopted by WAEMU in 2006 (**Decision No. 10/2006/CM/UEMOA of 23 March 2006**) and by ECOWAS in 2013 (**Directive C/DIR.1/12/13 of 17 December 2013**).

The review of these programs shows that progress has been made by the tax and customs administrations of ECOWAS Member States, but this progress remains insufficient. The States are still facing many institutional and technical constraints, including:

- 1) The inadequacies of the legal and regulatory framework of the policy of harmonization of tax laws of Member States, particularly regarding States outside the WAEMU and ECOWAS.
- 2) Major challenges related to VAT harmonization in the ECOWAS region.
- 3) Challenges to broadening the tax base, particularly about VAT.
- 4) Frequent use of exemptions and other benefits of investment Codes.
- 5) The region's weak capacity to combat tax evasion and avoidance, legal financial flows, and corruption.
- 6) Inefficient taxation of the extractive sector, the agricultural sector<sup>1</sup>, e-commerce and the informal sector.
- 7) The duality of regional structures, which complicates analysis at the regional level and the implementation of the solutions adopted. Indeed, there are two distinct community spaces in West Africa (WAEMU and ECOWAS), whose legal standards (regulations, directives, and decisions) are not harmonized or fully transposed at the State level.
- 8) Experiences with National Committees in monitoring-reporting on the fiscal transition have not been as successful as expected. There is a lack of visibility in the creation and functioning of National Committees.
- 9) Insufficient capacity (in institutional development, management, project studies, planning and evaluation, etc.) of economic development civil society organizations to advocate, analyze and provide services in VAT implementation and to effectively contribute to the monitoring and evaluation of tax transition programs. ) of economic development civil society organizations <sup>2</sup>for advocacy, analysis and

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<sup>1</sup> Study on taxation in West Africa, Synthesis report, options for reforms in a sub-regional perspective, World Bank, June 2019.

<sup>2</sup> Development CSOs include economic development NGOs, research centres or umbrella organisations in ECOWAS member states and Mauritania.

service delivery in the implementation of VAT and to effectively contribute to the monitoring and evaluation of tax transition programs;

- 10) Nigeria, Guinea Bissau, and Liberia have been identified as specific cases for which special activities need to be implemented, with the support of three Non-Principal Experts, to accelerate implementation of the PATF. For Guinea Bissau and Liberia, the introduction of VAT is crucial challenge. For Nigeria, reforms for a standard compliant VAT, including deductibility, will be implemented.

The Support Programme for Fiscal Transition in West Africa (**PATF**) is the new joint UEMOA-ECOWAS programme, financed by the European Union under the 11th EDF and covering all fifteen (15) States of the ECOWAS region and the Islamic Republic of Mauritania. The overall objective of the PATF is to consolidate the tax transition programmes of the regional organisations and to harmonize tax rules to significantly improve the performance of tax and customs administrations.

**The specific objectives of the PATF are:**

- i. Improve the management of domestic taxation and ensure better coordination of taxation in the ECOWAS and UEMOA region.
- ii. Strengthen the regional fight against fraud, tax evasion, illicit financial flows, and corruption.
- iii. Strengthen the system of coordination, monitoring and evaluation of fiscal transition programmes at the level of each Commission and at the level of the MS.
- iv. Strengthen advocacy and analysis by civil society, the private sector and academia and promote public debate on domestic taxation.

The ECOWAS Directorate of Customs Union and taxation (UAC-ECOWAS), which has a small staff, is experiencing increasing difficulties in the timely validation of many reports produced by the LINPICO Technical Assistance (TA) and in participating in the restitution of the work of the Short-Term Experts. These Terms of Reference (TOR) call for the recruitment of a **NON-Principal Fiscal Expert** to support the Directorate's efforts to meet these challenges.

## II. Objectives

As part of the implementation and monitoring of the PATF, the Non principal Expert will provide technical support to the ECOWAS Directorate in Abuja for activities programmed by the Directorate and/or the TA. These will generally include activities described in the PATF Inception Report, including: (i) preparation of documents and reports for the Steering Committee, (ii) contribution to the development and validation of TORs for the mobilization of short-term Experts; (iii) validation of TA Reports in a timely manner; iv) participation in training and sensitization of stakeholders on VAT, tax expenditures, coordination and monitoring of PATF; and v) administration of the PATF website and platforms (workshops, VCs, etc.) to deepen dialogue, exchange information on tax policies and monitoring of PATF.

The specific objectives of the Expert's mission are:

- **Objective 1:** *Contribute to the development and validation, within the timeframe prescribed by the PATF Manual of Procedures, of PATF documents whose validation is the responsibility of UAC-UEMOA and UAC-ECOWAS.*
- **Objective 2:** *Contribute to the improvement of the UAC-ECOWAS work plan, by updating the logical framework and improving management tools to strengthen UAC's support and coordination to PATF.*
- **Objective 3:** *To manage the PATF website and platforms for dialogue and information exchange on tax policies and their monitoring and reporting mechanisms.*
- **Objective 4:** *Liaise between the UAC (UEMOA-ECOWAS), TA and the PATF communication agency.*

### III. Expected results

The main expected results are:

**Result 1:** *UAC-ECOWAS* participation in technical assistance work is increased and delays in the validation of Technical Assistance Reports and TORs for short-term missions are reduced and in line with the PATF Procedures Manual.

**Result 2:** The organizational or planning tools of *the UAC-ECOWAS* are improved and used in the decision-making process. These include the quarterly and annual work plan, and the Management Dashboard.

**Result 3:** The PATF Platform is effectively administered and contributes to further dialogue and information exchange on tax rules.

### IV. Specific activities

The Expert will be involved in the PATF activities described in the PATF Inception Report, in order to achieve the expected results. The above list should not be considered exhaustive, as other relevant and complementary activities may be identified during the implementation phase by the Lead Experts.

The Expert's mission will focus on supporting the ECOWAS Commission's Support and Coordination Unit (UAC) in its coordination and monitoring of PATF activities.

In particular, the participation of UAC - ECOWAS in the work of the Technical Assistance (TA) will be strengthened and the timeframe for the validation of TORs and TA Reports will be reduced, in accordance with the PATF Manual of Procedures.

The Expert will have to (i) support the restructuring of civil society actors in development (consumer associations, business forum) for better advocacy on the application of VAT; (ii) contribute to the training and sensitization of civil society and the private sector in the implementation of VAT rules in order to improve the perception of VAT in public opinion and adherence to VAT compliance; and (iii) ensure the effective involvement of the National Statistical Institutes and the National Tax Transition Monitoring Committees in the updating of indicators and the database, and the monitoring and reporting of the PATF.

### V. Profile of the non-principal expert

The Expert will work according to the directives of *UAC-ECOWAS* and in close collaboration with the Principal Experts to achieve the expected results of his/her work. The CVs of the candidates will be presented according to the European Union model in French and English. The Expert should work full time according to the TA work schedule.

The Expert required must have the following profile:

Qualifications and skills

1) Have a university degree (BAC +4 at least) in public finance, law, economics, statistics, or an equivalent university degree.

2) Have a very good command of MS office (Word, Excel, and PowerPoint).

3) Analytical and strategic thinking skills.

- Professional experience :
  - ✓ At least seven (7) years of professional experience in tax reform and quantitative economics.
  - ✓ Have a good knowledge of the management of VAT and other taxes.
  - ✓ Have a good knowledge of tax policy in the ECOWAS region;
  - ✓ Ability to work in a multicultural and multidisciplinary team, to coordinate and lead working groups;
- He/she must have a perfect command of the **English language; a knowledge of French** would be an asset;
- Experience in results-based management and project monitoring and evaluation would be an asset.

## **VI. Duration and location of the mission**

The mission, of a duration of 528 H/Days, will be carried out at the ECOWAS Commission in Abuja, over the period September 2021 – December 2023. Due to the constraints of the COVID 19 pandemic, home-based workdays (telecommuting) may be granted as the situation develops.

## **VII. Documents to Consult :**

- ✓ Community Legislation on Taxation. UEMOA, 3rd edition, pages 42; 48; 83; 90;
- ✓ Annex to Decision No. 16/2006/CM/WAEMU adopting the direct tax harmonization program within WAEMU.
- ✓ ECOWAS Directive on VAT;
- ✓ Draft VAT Guide;
- ✓ Final PATF Inception Report;
- ✓ PATF semi-annual reports;
- ✓ PATF Implementation Review, March 2021;
- ✓ Report of the COPIL1

## **VIII. Special provisions.**

The ECOWAS Commission shall provide the Junior Expert with an adequate working space.