



AFRICAN DEVELOPMENT  
BANK GROUP



August 20, 2019  
PSA/LRA-004/FY19-20

## **REQUEST FOR EXPRESSIONS OF INTEREST PROVISION OF CONSULTING SERVICES**

**NAME OF PROJECT: TECHNICAL ADVISORY ASSISTANCE AND CAPACITY  
BUILDING SUPPORT TO THE LIBERIA REVENUE AUTHORITY**

**Assignment Title: Consultancy for Conduct of Tax Gap Analysis**

**Financing Agreement reference: 5900155014902**

**Project ID No.: P-LR-100-009**

**Reference No. LRA/TMD/RSK-TSF/01/07/19**

**Issue Date: August 20, 2019**

**End Date: September 2, 2019**

### **1. Background**

The Government of Liberia through the Ministry of Finance and Development Planning received US\$ 214,000 for the Technical and Capacity Building Assistance Project funded by the African Development Bank. The objective of the project is to support the Liberia Revenue Authority and the Ministry of Information, Culture and Tourism to develop the legal and operational framework for the Tourism Sector; prepare a comprehensive report containing analysis of the various tax gaps. The project intends to apply part of the proceeds of the funding for eligible payment under the contract to a Firm/Consortium of Individuals/Tax Institute to provide services for the Conduct of Tax Gap Analysis.

### **2. Job Summary/Description**

The consulting services ("the Services") or objective of the assignment is to provide Technical and Advisory Services to the LRA geared towards identifying gaps in the Liberian Tax System and developing the requisite operational framework for potential revenue generation. In furtherance of this objective, the assignment will; i) conduct Tax Gap Analysis and proffer recommendations for expanding the tax base and ii) develop methodology for the conduct of future studies.

### **3. The Scope of the Services to be performed**

The Consultant shall perform the following duties:

The Consultancy Firm/Consortium of Individuals/Tax Institute shall perform the following duties:

- Assess the current legal, policy and administrative framework of Taxation in Liberia aimed at identifying potential gaps and proffer recommendations for consideration by the LRA and the DRM technical working group on Tax Policy;
- Conduct a diagnostic analysis of the Operations of the Domestic Taxes and Customs Division aimed at identifying potential issues resulting in tax gaps and proffer result based recommendations for consideration by the LRA and the DRM technical working group on Tax Policy;
- Develop an implementation plan for revenue mobilization on low hanging fruits while the study is continuing;
- Develop an implementation plan for high revenue generating tax gap areas identified during the study;
- Develop a framework and methodology for the conduct of tax gap analysis for LRA;
- Train and Mentor LRA Staff on the usage of the methodology developed; and
- Conduct detailed analysis and provide report relative to tax gap by; Behavior (Compliance, Smuggling, Evasion, hidden economy, legal misinterpretation, etc.), Tax Kind/Types and Non-Tax revenue, and Customer group (Large, Medium and Small) and proffer recommendations for consideration by the LRA and the DRM technical working group on Tax Policy.

### **Minimum Qualification, Skills and Experience:**

The shortlisting and eligibility criteria are:

The desired expertise required from the Firm/Consortium of Individuals or Tax Institute will include Specialists with background in Economics, Taxation, Law, Accounting, Risk Management, and a Legal consultant. The Specialists with the background Economics, Taxation, Law, Accounting, Risk Management, and a Legal consultant shall possess a minimum of Master's degree or its equivalent in the relevant subject area and at least 10 years of documented cross-country experiences performing similar assignments.

#### **Education:**

- Master Degree or Equivalent in Economics, Taxation, Law, Accounting, Risk Management, or related discipline.

#### **Experience**

- More than 10 years of documented experience of working in related field of study in regions across the world;
- Knowledge and experience in various jurisdiction of tax administration;
- Knowledge of capacity development, tax administration, data base development and survey design;
- Knowledge of working with risk management and compliance issue;

- Documented social skills and networking capabilities is an advantage;
- Experience in management and organizational development;
- Experience of working in fragile states and/or post-conflict countries.

Language:

- Excellent ability to communicate clearly in written and spoken English.

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|--------------------------------|------------------------|
| <b>Duty Station:</b>           | <b>Monrovia</b>        |
| <b>Start Date:</b>             | <b>TBA</b>             |
| <b>End Date:</b>               | <b>TBA</b>             |
| <b>Duration of Assignment:</b> | <b>Sixty Days (60)</b> |

The Procurement Unit of the Liberia Revenue Authority now invites eligible firms/Consortium of Individuals/Tax Institute to indicate interest in providing these services, by providing an Expression of Interest and a detailed technical proposal, clearly demonstrating a thorough understanding of the ToR and including but not limited to, the description of the methodology; demonstrated previous experience in similar assignments and qualifications outlined in this ToR, samples of previous work done in relations to Tax Gap Analysis and the ToR, proposed timeframe detailing activities and a work plan.

Eligibility criteria, establishment of the short-list and the selection procedure shall be in accordance with the African Development Bank's "*Procurement Policy Framework for Bank Group Funded Operations*" October 2015, which is available on the Bank's website at <http://www.afdb.org>.

Further information can be obtained at the address below during office hours, i.e. from 0900 to 1700 hours (GMT) on working days.

Expressions of interest must be delivered in a written form to the address below by email by 2<sup>nd</sup> September, 2019 @ 1600 hours (GMT) and mention "**LRA/TMD/RSK-TSF/05/08/19: : Provision of Consultancy for Tax Gap Analysis**".

**The Procurement Unit**  
**Liberia Revenue Authority Headquarters**  
**ELWA Junction**  
**Basement Floor Procurement Section**  
**Paynesville, Liberia**  
**Tel: 231-(0886) -676046**  
**E-Mail: [lovetta.johns@lra.gov.lr](mailto:lovetta.johns@lra.gov.lr), and copied to [joseph.sumo@lra.gov.lr](mailto:joseph.sumo@lra.gov.lr)**