Terms of Reference for the Mission Adviser

Background

The EU High Level Policy Advisory Mission (EU HLPAM) is a project financed by the European Union and implemented by the UNDP. The objective of the project is to support the Government to implement its EU-integration related reform Agenda and in particular to assist the government in developing the capacities required for the implementation of the Association Agreement, including the Deep and Comprehensive Free Trade Area, as well as the Visa Liberalisation Action Plan. Specifically, the project aims at strengthening the policy-making, strategic planning and policy management capacities of selected line Ministries and State Agencies involved in the implementation of the Association Agreement and Visa Liberalization and at enhancing stakeholders' knowledge and awareness of EU policies, legislation and regulations in sectors strategic to the implementation of the Association Agreement including the Deep and Comprehensive Free Trade Area, and to the implementation of visa liberalization.

Position Title: Adviser to the Chief of the Main State Tax Inspectorate of the Republic of Moldova
Duty Station: Chisinau, Republic of Moldova
Type of Contract: Individual Contract (International Consultancy)
Duration of the Contract: 10 March 2014 - 30 June 2015
Reporting to: Principal beneficiary with a reporting line to the EU Delegation to Moldova and UNDP Moldova

Description of Responsibilities:

The Adviser will provide policy advice to the beneficiary on taxation system related matters, in order to enhance their ability to design and implement their Europe integration related reform agenda.

The Adviser will report primarily to the head of the Main State Tax Inspectorate (MSTI) and/or to the assigned Deputy director(s), with a reporting line to the EU Delegation to Moldova, UNDP Moldova and the project manager. The Advisor will work closely with the other members of the team of EU HLPAM Advisors.

Key Responsibilities:

The Adviser will be responsible for maintaining the continuity of the results achieved during the previous mission period and building upon these results in terms of:

- Assisting the beneficiary in implementing policies and strategies, including but not limited to:
    - Implementing principles of good governance in the tax area and Code of Conduct for business taxation.
    - Implementing annual Taxpayer Compliance Programme(s), developed in line with the EC Compliance Risk Management Guide for Tax Administrations (EU, 2010).
    - Implementing procedures for indirect assessment of selected groups of taxpayers by using third party information.

    - Implementing wider utilisation of external information sources, and gradually developing the automated compilation of the annual Tax Statement for selected groups of taxpayers.
    - Implementing contemporary procedures for tax control in line with the best European practice, and gradually developing the horizontal monitoring concept in line with the approach taken by the Netherlands, Scandinavian countries, Slovenia et al.
    - Implementing changes in VAT procedures in line with amendments provided in Council Directive 2008/8/EC of 12 February 2008, amending the Directive 2006/112/EC as regards the place of supply of services.
    - Implementing the concept of advance ruling in tax matters of principles or individual business transactions with substantial tax impact/effect.
    - Implementing the concept of monitoring and assessing the performance of the tax body in line with applicable international standards.
    - Supporting in gradual approximation to the EU legislation and international instruments within the stipulated timeframes (as provided in draft Association Agreement, Annexes of Title IV, *Economic and other sector cooperation*, Annex VI, Chapter 8 (Taxation) of Title IV, p.20)
- Assisting the beneficiary in implementing strategic high priority measures defined and specified during the previous mission period, including but not limited to:
    - Implementing the restructuring of the STI regional organisation in line with the restructuring Concept document, approved by the MoF in March 2013 and based on the consequent Feasibility Study completed in December 2013 being currently under review and consideration by the MSTI management and MoF.
    - Procuring and implementing the new integrated Tax IS (ITIS/IRMS) based on the Feasibility Study completed in July 2011 and further adhering to the functional and technical requirements and specifications catalogue (RSC), completed in March 2012.
- Moreover, the Adviser will be requested to assist the beneficiary in maintaining and developing bilateral relations with international providers of technical assistance and coordinating the tasks and activities. Currently, the main providers of the external assistance comprise the IMF, WB, the Dutch Tax and Customs Administration, SIDA and the US Aid Brite project.

In line with the above, in the subject area of his/her responsibility the Adviser will:

- Raise stakeholders' awareness of the policy implications of the Government's reform agenda and the AA negotiation and implementation processes.
- Acquaint the national authorities with different policy options.
- Provide the beneficiaries with examples of EU best practice.
- Assist in the identification of policy and legislative priorities.
- Support the national authorities to draft policy papers, together with strategies and Action Plans for implementing the policies.
- Assist the national authorities during the policy consultation process.

- Strengthen the institutional capacities of the beneficiary institution to design, manage and monitor policy.
- Support the beneficiary to design and apply risk management principles and tools.
- Liaise with other projects / programs / instruments to ensure synergy, to promote effective downstream implementation of the policies and to avoid overlap and duplication, where appropriate and when requested by the beneficiary.
- Advise on the development of formal mechanisms to ensure that feedback from policy implementation is duly taken into consideration during the design phase of future policies.
- Support the national authorities to network with EU institutions through the EU Delegation to Moldova.
- Provide sectorial advice and report to the EU Delegation whenever requested.
- Assist the beneficiary to prepare an exit strategy on how the advice will be mainstreamed and consolidated once this phase has elapsed.
- Advise the beneficiary to prepare the formal applications/fiches/Terms of Reference for policy implementation support from other EU instruments or any on-going/planned TA project.
- Respect and promote EU visibility at all times.

The above responsibilities will be carried out through but not limited to: development of strategy documents, policy papers, advisory notes, methodologies, draft fiches and other relevant documentation as well as provision of technical on-the-job advice, support to networking to the institutions responsible for Government policies in fiscal area.

Deliverables, activities, and milestones shall follow this tentative schedule:

Deliverable/milestone	Indicative timeframe
1. Inception period: draft and submit the Individual Action Plan for approval	April 2014
2. Exit strategy on how the advice will be mainstreamed and consolidated once this phase has elapsed	April 2014
3. Implementing strategic high priority measures defined and specified during the previous mission period	May - December 2014
4. Implementation of above policies and strategies	June - December 2014
5. Assistance in maintaining and developing bilateral relations with international providers of technical assistance	April 2014 - onward
6. Stakeholders' awareness of the policy implications of the Government's reform agenda and the AA negotiation and implementation processes	April 2014 - onward
7. Policy options and best practices	April 2014 - onward
8. Submission of progress activity reports	Monthly
9. Final report	End of assignment

The advisor is required to have a substantial minimum presence in Moldova according to the budget allocated and operate according to the Mission's Code of Conduct, which constitutes an integral part of the contract, and a prioritized work plan. The work plan will be agreed with their counterparts, the EU Delegation to Moldova, the State Chancellery, UNDP Moldova and the project manager.

Qualifications and skills:

- A Masters' Degree in taxation, law, other economic disciplines or relevant discipline or equivalent of professional experience relevant to the assignment. A bachelor degree in the same areas combined with 17 years of professional experience relevant to the assignment is considered as equivalent
- Excellent communication skills
- Proven report writing skills
- Computer literacy
- Fluency in written and spoken English
- A working knowledge of the Romanian or the Russian language would be an advantage

General professional experience:

- At least 15 years of professional experience

Specific professional experience:

- At least 10 years of professional experience linked to the provision of high level policy advice in taxation area
- At least 10 years of proven work experience in taxation area in EU Member States, current or former Instrument for Pre-Accession Assistance beneficiaries and/or EaP countries
- A comprehensive knowledge of EU external assistance programs and policies targeted at EaP countries
- A comprehensive knowledge of the EU *acquis* and policies in tax administration area
- Previous work experience in Moldova would be an advantage

Documents to be included when submitting the proposals:

Interested individual consultants must submit the following documents/information to demonstrate their qualifications:

1. Proposal: explaining why they are the most suitable for the work;
2. Financial proposal;
3. Personal CV including past experience in similar projects, the duly filled Personal History Form (P11) and at least 3 references.