

TERMS OF REFERENCE FOR CONSULTANTS

1. A total of 54 person-months (intermittent) of international consulting services and 48 person-months of national consulting services will be required to ensure the effective implementation of this technical assistance (TA) project. The consultants will be engaged by ADB on an individual basis in accordance with ADB Procurement Policy (2017, as amended from time to time) and the associated PAIs/TA Staff instructions.

2. **International Taxation Specialist and Team Leader** (international, 18 person-months, intermittent). The International Tax Specialist and Team Leader will have knowledge and experience on tax regulatory frameworks, information exchange for tax purposes, the Global Forum Standards of EOIR and AEOI as well as the BEPS Inclusive Framework. He/she will undertake the following tasks, as required:

- a. Provide overall project management of the TA activities, including coordinating closely with the ADB project team, and coordinating with and supervising, as appropriate, the tasks carried out by the consultants engaged by ADB to implement this TA (TA Project Team);
- b. Design methodology for capacity needs assessment for Participating DMCs;
- c. Conduct research, in coordination with the TA Project Team, and as directed by ADB, engage in dialogue with the Participating DMCs and relevant stakeholders for the purposes of developing a capacity development needs assessment for each Participating DMC;
- d. Assist each Participating DMC in preparation of a capacity development action plan which (i) assesses the capacity development needs of the DMC in terms of complying with Global Forum standards and where appropriate, specified BEPS issues (previously identified in conjunction with the relevant Participating DMC); (ii) proposes concrete improvement measures, including operational support, designed for each Participating DMC; and (iii) sets out a plan for the successful implementation of the improvement measures. Such plan will identify in detail: (i) key actions (including resources) required to be taken by the Participating DMC and (ii) operational support to be provided by the TA Project Team. The plan will include timelines and costings (to extent feasible) and, once agreed with the Participating DMC, will be the basis for the regular progress reports referred to in item i below;
- e. Assist ADB in relation to regional high level policy dialogue (to be conducted in conjunction with the Global Forum, regional tax administration associations and other stakeholders) to obtain Participating DMCs' commitment to implement measures identified in the capacity development needs assessments;
- f. Carry out, within the above specialization and in conjunction with the TA Project Team, the operational support for Participating DMCs as identified in the capacity development needs assessment, and agreed with the relevant Participating DMCs;
- g. Design and lead the in-country and regional training workshops, conferences and seminars on international tax transparency and cooperation (to be conducted in conjunction with the Global Forum, regional tax administration associations and other stakeholders);
- h. Throughout the implementation of the TA, communicate and coordinate with relevant external counterparts with respect to the TA activities, including regional associations of tax administrations, partner international organizations such as the Global Forum, and all other members of the TA Project Team;
- i. Regularly report to ADB on the progress of the TA;
- j. Conduct follow-up assessment to evaluate the impact of the TA outputs; and

- k. Perform ancillary tasks, as required, within the above specialization, in order to facilitate the successful implementation of the TA.

3. **International Tax Administration Specialist** (International, 16 person-months, intermittent). The International Tax Administration Specialist will have experience in (i) tax administration, including the audit of cross-border tax evasion and tax avoidance schemes and the exchange of information with foreign tax authorities, and (ii) providing technical assistance to developing countries. He/she, will undertake the following tasks, as required:

- a. Support the International Taxation Specialist and Team Leader in conducting research and carrying out each capacity development needs assessment for each Participating DMC, in particular with respect to cross border tax evasion and tax avoidance schemes and BEPS;
- b. Contribute to the design and implementation of the TA Project Team's operation support in each capacity development action plan, including the audit of cross-border evasion schemes and BEPS;
- c. Assist the International Taxation Specialist and Team Leader, as required, within the above specialization, and in dialogue with the Participating DMCs, to obtain Participating DMCs' commitment to implement measures identified in each capacity development action plan;
- d. Carry out, within the above specialization, and as directed by the International Taxation Specialist and Team Leader, the operational support for each Participating DMC, as identified in the capacity development action plan, and agreed with the relevant Participating DMC;
- e. Support the International Taxation Specialist and Team Leader in the design and delivery of in-country and regional training workshops, conferences and seminars on international tax transparency and cooperation, in particular, regarding the audit of bank information, cross-border tax evasion schemes and BEPS;
- f. Throughout the implementation of the TA, report to, and coordinate with, the International Taxation Specialist and Team Leader; and
- g. Perform ancillary tasks, as required, within the above specialization, in order to facilitate the successful implementation of the TA.

4. **Information Security Management (ISM) Consultants** (2 international, at least 10 person-months, intermittent). The ISM Consultants will provide expertise on confidentiality and data safeguards for automatic exchange of information for tax purposes to satisfy Global Forum and OECD requirements and will undertake the following tasks, as required:

- a. Provide expertise in the areas of overall ISM and risk management, security controls (human resource security, access controls, system security and data security), operations security, monitoring and enforcement/response to security incidents in a tax administration context;
- b. Conduct on-site mission(s) to assist the tax administration of Participating DMCs to assess how it stands against internationally recognized confidentiality and data safeguarding good practice in a tax administration context, and what steps need to be taken to meet the specific requirements of the AEOI;
- c. Meet internal and external stakeholders, including senior officials and key operational staff in the Participating DMCs to build awareness and support for ISM work (under the supervision and in coordination with the International Taxation Specialist and Team Leader, when engaged);

- d. Assist the Participating DMCs to prepare a capacity development action plan which identifies ISM weaknesses and sets out in detail a plan to address such weaknesses including (i) key actions (including resources) required to be undertaken by the Participating DMCs (ii) operational support to be provided by the ISM Consultant; and (iii) potential project costs and timelines;
- e. Assist mobilizing relevant staff, stakeholders and resources for implementation;
- f. Advisory support, as required, during implementation period of the capacity development action plan, as envisaged in such plan;
- g. Develop standardized and tailored training materials including presentations, model policies and procedures, operational templates related to ISM and other products as required by the specific circumstances of the Participating DMCs and as determined in consultation with the Global Forum;
- h. Provide remote and/or on-site awareness building, training and mentoring on information security and IT topics for DMCs that are interested in implementing the AEOI;
- i. Attend Global Forum working group meetings as required to provide input to the discussion of ISM matters or to clarify issues under formal assessment by the Global Forum Expert Panel on confidentiality;
- j. Produce a report on each on-site mission; and
- k. Perform ancillary tasks, as required, within the above specialization, in order to facilitate the successful implementation of the TA.

5. **Taxation Consultants** (as needed, 4 national consultants with at least 6 person-months each, intermittent, to be based partly or wholly in one of the Participating DMCs). Each Taxation Consultant will have expertise in the tax policy of the Participating DMC, and will undertake the following tasks, as required:

- a. With country-specific expertise, assist the International Tax Specialist and Team Leader and the International Tax Administration Specialist to research, conduct and produce the capacity development needs assessment for the capacity development action plan for the relevant Participating DMC. Assistance will include the translation of relevant materials, if necessary;
- b. Throughout the implementation of this TA, communicate and coordinate with the tax authority and other organizations located in the Participating DMC as well as in the region, including assisting the International Taxation Specialist and Team Leader, as required, within the above specialization, and in dialogue with the Participating DMC, to obtain the Participating DMC's commitment to implement measures identified in its capacity development action plan;
- c. Carry out, within the above specialization, and as directed by the International Taxation Specialist and Team Leader, the operational support for Participating DMC identified in the capacity development action plan, and agreed with the relevant Participating DMC;
- d. Assist the International Tax Specialist and Team Leader in designing and leading in-country and relevant regional training workshops, conferences and seminars on international tax transparency and cooperation;
- e. In consultation with the TA Project Team, prepare a draft post-workshop report;
- f. Prepare manuals/ handbooks and, as appropriate, and in coordination with the Knowledge Coordination and Events Consultant, build e-Learning modules utilizing the materials produced from the training workshops, conferences and seminars;

- g. Perform other tasks that may be required to ensure successful conduct of the workshops; and
- h. Carry out any other duties that are within its specialization as may be assigned by the International Taxation Specialist and Team Leader and/or the TA Project Team.

6. **Knowledge Coordination and Events Consultant** (as needed, 1 national consultant with at least 6 person-months, intermittent, to be based partly or wholly in one of the Participating DMCs). The Knowledge Coordination and Events Consultant will have expertise in organizing regional high level seminars and workshops, and will undertake the following tasks, as required:

- a. Provide logistical/administrative support for in-country and regional training workshops, conferences and seminars on international tax transparency and cooperation, liaising as required with the TA Project Team, with the Global Forum, regional tax administration associations and other stakeholders
- b. Assist as required to facilitate arrangements for policy dialogue to raise awareness and obtain Participating DMCs' commitment to implement identified measures;
- c. Prepare cost estimates and coordinate with relevant ADB staff on the workshop budget and other financial requirements;
- d. Coordinate the various inputs from the TA Project Team and other internal and external sources to build e-Learning modules, and perform all tasks in relation to the testing, reviewing, uploading, and launching of these e-Learning modules in ADB Learning Management System or equivalent platforms;
- e. Assist the relevant ADB staff and the TA Project Team in coordinating the various activities under the TA to ensure smooth coordination among activities; and
- f. Perform ancillary tasks, as required, within the above specialization, in order to facilitate the successful implementation of the TA.