HRD Terms of Reference **ANNEX A**

Selection process # RG-T4963-P001

Consultancy for Operational Tools for AI-Enabled Compliance Risk Management and Cooperative Compliance

REGIONAL

Technical Cooperation Number: RG-T4963

Technical Cooperation Name: Artificial Intelligence to Improve Tax Efficiency and Promoting Collaborative Compliance

Component 1: Operational Tools for AI-Enabled Compliance Risk Management and Cooperative Compliance

Maximum estimated budget: US$100,000

Contract type: Consulting firm

Estimated contract length: eighteen (18) months

1. Background and Justification

Tax administrations in Latin America and the Caribbean face increasing pressure to mobilize domestic revenue, reduce compliance gaps, improve taxpayer services, and allocate enforcement resources more efficiently without increasing statutory tax burdens. Traditional enforcement models based mainly on ex post audits, lengthy verification processes, and litigation-intensive dispute resolution are often costly and slow, particularly for large and complex taxpayers. Several administrations in the region are therefore moving toward more preventive, risk-based, digital, and trust-based compliance management models.

Cooperative Compliance (CC) programs are gaining relevance because they can strengthen voluntary compliance, increase legal certainty, prevent disputes, shorten audit cycles, and focus scarce audit resources on higher-risk taxpayers. However, CC programs require robust taxpayer risk segmentation, transparent eligibility criteria, credible tax-control frameworks, continuous monitoring of participating taxpayers, and governance arrangements that sustain trust and accountability between the tax administration and taxpayers.

Artificial Intelligence (AI) and advanced analytics can improve the operational effectiveness of CC and broader compliance risk management by supporting risk detection, audit prioritization, large taxpayer monitoring, early-warning mechanisms, and performance measurement. At the same time, the responsible use of AI-enabled analytics in tax administration requires clear operational protocols for validation, documentation, interpretation, explainability, human oversight, confidentiality, taxpayer rights, and legal certainty regarding the use of analytical outputs in compliance decisions.

The Inter-American Development Bank (IDB), through the Fiscal Management Division (IFD/FMM), is preparing Technical Cooperation RG-T4963 to support Brazil, Uruguay, and Argentina in the operational deployment of AI-enabled analytics and the consolidation or development of CC programs. This consultancy corresponds to Component 1 of the TC and will produce regional operational tools and guidance to support subsequent country-level implementation activities under Component 2 and capacity-building and knowledge dissemination activities under Component 3.

The assignment is structured as a consulting firm contract because the expected outputs require multidisciplinary expertise in tax administration, compliance risk management, AI and data analytics, legal safeguards, taxpayer rights, governance, and operational documentation.

2. Objectives

The objective of this service is to develop regional operational tools to support the responsible use of AI-enabled analytics in compliance risk management and Cooperative Compliance programs, with emphasis on practical use by tax administrations in Brazil, Uruguay, and Argentina.

The specific objectives are to:

- Prepare practical guidance for AI-enabled taxpayer risk segmentation, audit prioritization, continuous monitoring, early-warning mechanisms, and performance measurement.
- Develop operational protocols for validation, documentation, interpretation, explainability, human oversight, confidentiality, taxpayer-rights safeguards, and auditability of analytical outputs used in compliance management.
- Prepare regional Cooperative Compliance operational tools, including eligibility criteria, taxpayer risk review approaches, tax-control framework guidance, monitoring standards, governance considerations, and differentiated treatment principles.
- Develop guidance to link AI-enabled analytics with Cooperative Compliance governance, treatment strategies, escalation processes, and performance monitoring.
- Facilitate technical validation of the regional tools with the IDB team and selected counterparts from the beneficiary tax administrations.

3. Scope of Services

The consulting firm shall prepare a set of regional operational tools, protocols, templates, and guidance notes for tax administrations to integrate AI-enabled analytics into risk-based compliance management and Cooperative Compliance programs. The work shall be regional and methodological in nature, informed by the operational needs of Brazil, Uruguay, and Argentina and validated with the IDB team and selected technical counterparts.

The assignment shall cover the following substantive areas:

- AI-enabled compliance risk management: risk indicators, taxpayer segmentation, audit prioritization, continuous monitoring, early-warning mechanisms, risk treatment logic, and performance measurement.
- Responsible AI operational protocols: model and output validation, documentation, explainability, interpretation, human oversight, confidentiality, taxpayer rights, auditability, and accountability of decisions supported by analytics.
- Cooperative Compliance operational design: eligibility criteria, taxpayer engagement principles, tax-control frameworks, risk review processes, monitoring standards, governance and oversight mechanisms, and differentiated treatment strategies.
- Integration between AI-enabled analytics and Cooperative Compliance: use of data-driven risk signals for eligibility analysis, monitoring, treatment design, escalation, and program performance monitoring.

- Operational templates and checklists: practical instruments that can be adapted under Component 2 for Brazil, Uruguay, and Argentina, including templates for risk review, validation documentation, monitoring indicators, and governance documentation.

The tools prepared under this assignment shall provide regional standards, methodological guidance, and reusable templates. The assignment shall not prepare country-specific implementation roadmaps, pilot design packages, customized operating models, or tailored institutional implementation plans for Brazil, Uruguay, or Argentina; those activities are expected to be carried out under Component 2.

The assignment shall not include training delivery, peer-learning events, regional dissemination events, publication-ready knowledge products, or documentation of final implementation lessons for broad regional dissemination; those activities are expected to be financed under Component 3. Technical validation workshops under this contract are limited to reviewing, testing, and refining the tools produced by the firm.

The assignment does not include the development, purchase, or deployment of software, nor direct access to confidential taxpayer data unless expressly authorized by the Bank and the corresponding tax administration under applicable confidentiality and data protection rules.

4. Key Activities

- Prepare an inception report and work plan, including methodology, detailed calendar, information needs, proposed consultation process, quality assurance approach, risk mitigation measures, and coordination arrangements with the IDB team.
- Review relevant international and regional practices on AI-enabled compliance risk management, model validation and oversight, Cooperative Compliance programs, tax-control frameworks, large taxpayer monitoring, taxpayer-rights safeguards, and governance of data-driven compliance decisions.
- Conduct technical interviews or working sessions with the IDB team and selected counterparts from RFB, DGI, and ARCA to identify operational needs, constraints, common requirements, and priority use cases that can inform the regional toolkits.
- Prepare a concise diagnostic and international practice note identifying priority operational gaps, reusable practices, and design implications for regional tools on AI-enabled compliance risk management and Cooperative Compliance.
- Develop practical guidance for AI-enabled taxpayer risk segmentation, audit prioritization, continuous monitoring, early-warning mechanisms, and performance measurement, with a focus on usability by compliance risk and large taxpayer areas.
- Prepare operational protocols for validation, documentation, interpretation, explainability, human oversight, confidentiality, taxpayer-rights safeguards, auditability, and accountability of AI-enabled analytical outputs used in compliance management.
- Develop regional Cooperative Compliance operational tools, including eligibility criteria, taxpayer risk review approaches, tax-control framework guidance, taxpayer engagement considerations, monitoring standards, governance arrangements, and differentiated treatment principles.
- Prepare integrated guidance linking AI-enabled analytics with CC eligibility analysis, monitoring, differentiated treatment strategies, escalation processes, governance, and performance monitoring.

- Prepare reusable templates, checklists, and practical instruments to support subsequent country-level adaptation under Component 2, without replacing the country-specific roadmaps, operating models, or pilot packages to be developed separately.
- Facilitate up to three technical validation workshops with the IDB team and selected beneficiary administration counterparts, focused exclusively on validating and refining the regional tools and protocols prepared under this assignment.
- Prepare a final consolidated package of operational tools and handover materials, including an executive presentation for internal technical use by the IDB and counterparts.

5. Expected Outcome and Deliverables

The expected outcome is a set of high-quality, practical, validated, and reusable regional operational tools that support the responsible use of AI-enabled analytics in compliance risk management and Cooperative Compliance programs, and that can inform country-level implementation under Component 2 of RG-T4963.

The consulting firm shall prepare the following deliverables:

Deliverable	Description	Estimated timing
1. Work Plan and Methodology	Detailed methodology, work schedule, consultation plan, list of information needs, quality assurance approach, risk mitigation measures, and proposed structure of the regional operational toolkits and validation process.	Within 30 calendar days after contract signature
2. Technical Diagnostic and International Practice Note	Brief diagnostic note on the operational connection between AI-enabled analytics, compliance risk management, and Cooperative Compliance; review of relevant practices on risk segmentation, audit prioritization, monitoring of large taxpayers, AI governance, model validation, taxpayer-rights safeguards, and CC governance; identification of priority operational gaps and common use cases relevant to Brazil, Uruguay, and Argentina.	Within 4 months after contract signature
3. AI-Enabled Compliance Risk Management Toolkit	Regional guidance for taxpayer risk segmentation, audit prioritization, continuous monitoring, early-warning mechanisms, risk treatment logic, and performance measurement; protocols for validation, documentation, interpretation, explainability, human oversight, confidentiality, taxpayer rights, auditability, and accountability of analytical outputs; suggested indicators, checklists, and templates for risk monitoring and performance measurement.	Within 8 months after contract signature
4. Cooperative Compliance Operational Toolkit	Regional eligibility criteria and taxpayer risk review approaches for Cooperative Compliance programs; tax-control framework guidance, monitoring standards, taxpayer engagement principles, governance and oversight mechanisms,	Within 12 months after contract signature

	differentiated treatment strategies, and guidance to connect AI-enabled risk signals with CC eligibility analysis, monitoring, treatment, escalation, and performance monitoring. This deliverable shall not include country-specific CC operating models, implementation roadmaps, or pilot design packages.	
5. Final Consolidated Package and Handover Materials	Final integrated regional toolkit incorporating comments from the IDB and selected beneficiary administrations; harmonized templates, protocols, checklists, and annexes; executive presentation and handover note for internal technical use by the IDB and counterparts; recommendations for how Component 2 consultants may adapt the tools at country level. This deliverable shall not include publication-ready knowledge products, regional lessons-learned products, or dissemination materials financed under Component 3.	Within 18 months after contract signature

6. Project Schedule and Milestones

The estimated duration of the assignment is eighteen (18) months from contract signature, in line with the Procurement Plan. The final schedule will be agreed with the IDB team during the inception phase, based on the milestones indicated in Section 5.

The schedule is designed to allow sufficient time for technical consultations, iterative validation, quality assurance, and alignment with subsequent country-level activities under Component 2. The firm shall coordinate with the IDB team to ensure that regional tools are available in time to inform country-specific adaptation and implementation support.

7. Reporting Requirements

The consulting firm shall submit all deliverables electronically to the IDB in English, in editable Microsoft Word, Excel, and PowerPoint formats, as applicable, together with PDF versions. Working sessions and validation workshops may be conducted in English, Spanish, or Portuguese, as agreed with the IDB and counterparts.

The consulting firm shall prepare brief meeting notes for technical workshops and validation sessions, summarizing participants, key issues discussed, comments received, and actions agreed. All draft deliverables shall incorporate comments from the IDB and, as applicable, from selected beneficiary administration counterparts.

All files, templates, annexes, presentations, and supporting materials prepared by the firm shall be delivered in editable format and organized in a manner that allows reuse by the IDB and subsequent consultants supporting country-level implementation.

8. Acceptance Criteria

Deliverables will be considered acceptable when they: (i) respond fully to the objectives, scope, and activities described in these Terms of Reference; (ii) are technically sound, practical, and tailored to tax administration operational needs; (iii) provide regional standards and reusable tools without duplicating country-specific implementation products under Component 2 or dissemination products under Component 3; (iv) incorporate comments and guidance provided by the IDB technical team and, when applicable, feedback from selected beneficiary administrations; (v) are clearly written and structured; (vi) are submitted in editable format and suitable for internal technical use and subsequent country-level adaptation; and (vii) comply with applicable IDB quality and formatting standards.

The IDB Team Leader for RG-T4963, or the person designated by the Team Leader, will provide written acceptance of each deliverable. The IDB may request revisions when deliverables do not fully meet the agreed requirements.

9. Consulting Firm and Team Requirements

The consulting firm is expected to have at least eight (8) years of institutional experience in tax administration modernization, compliance risk management, data analytics, AI governance, or related public sector digital transformation projects.

The firm should demonstrate experience preparing operational frameworks, methodologies, protocols, or toolkits for public institutions, as well as expertise in compliance risk management, large taxpayer management, audit prioritization, Cooperative Compliance, and tax-control frameworks.

The consulting firm should also have technical capacity in AI, machine learning, data analytics, model validation, explainability, documentation, and human oversight, preferably in public sector or tax administration contexts. The firm must be able to produce clear, evidence-based, and high-quality operational tools aligned with the standards required for technical cooperation operations and knowledge products.

The proposed team should be multidisciplinary and include professionals with complementary expertise in tax administration, compliance risk management, AI and data analytics, legal and governance safeguards, taxpayer rights, and technical writing. The team should be capable of interacting with institutional stakeholders, collecting and analyzing information from different sources, and preparing operational documents that support decision-making and subsequent country-level implementation.

The key experts should preferably include:

- Team Leader / Senior Tax Administration and Compliance Risk Specialist: professional with extensive experience in tax administration modernization, compliance risk management, large taxpayer management, Cooperative Compliance, and coordination of technical studies or operational toolkits. The team leader should be responsible for the overall technical quality of the consultancy, coordination of the work plan, interaction with stakeholders, and consolidation of final products.
- AI and Data Analytics Specialist: professional with experience in machine learning, data analytics, risk models, model validation, explainability, documentation, performance monitoring, and responsible use of analytical outputs in public sector or tax administration contexts.
- Cooperative Compliance / Tax-Control Framework Specialist: professional with experience in Cooperative Compliance programs, taxpayer risk review processes, eligibility criteria, tax-control frameworks, monitoring standards, and differentiated compliance treatment strategies.

- Legal, Governance and Taxpayer-Rights Specialist: professional with experience in administrative law, tax procedure, confidentiality, data protection, due process, legal certainty, human oversight, accountability, and safeguards for AI-supported decision-making.
- Technical Writer / Knowledge Management Specialist: professional with experience drafting technical reports, operational manuals, guidance notes, toolkits, templates, executive presentations, and other operational documents, ensuring clarity, consistency, and alignment with institutional standards.

All team members should have strong analytical capacity, excellent writing skills, ability to work with institutional counterparts, and experience preparing technical documents in English and Spanish. Portuguese capacity is strongly desirable given the participation of Brazil.

10. Other Requirements

- The consulting firm shall comply with IDB confidentiality, information security, data protection, and conflict-of-interest requirements. Any information shared by the IDB or beneficiary administrations shall be used exclusively for the purposes of this assignment.
- The firm shall not request, process, store, or reproduce confidential taxpayer data unless expressly authorized in writing by the IDB and the corresponding tax administration and subject to the applicable legal and institutional safeguards.
- The tools and guidance prepared under this consultancy shall be designed to operate with anonymized, aggregated, or synthetic examples whenever possible.
- The assignment does not foresee the acquisition of goods. If any minor digital tools or subscriptions are proposed by the firm, they must be previously approved by the IDB and shall be strictly necessary to achieve the consultancy objectives and comply with applicable Bank policies.
- The firm shall coordinate with the IDB team to avoid duplication with other RG-T4963 consultancies, especially country-level implementation products under Component 2 and knowledge dissemination products under Component 3.

11. Supervision and Reporting

The consulting firm will report to the IDB Team Leader for RG-T4963, from the Fiscal Management Division (IFD/FMM), or to the person designated by the Team Leader. The IDB will coordinate technical interaction with RFB, DGI, and ARCA as needed.

The firm shall participate in periodic coordination meetings, expected at least biweekly during the first two months and monthly thereafter, unless otherwise agreed. It shall be the firm's responsibility to ensure that meetings are documented and that deliverables are submitted according to the approved work plan.

12. Schedule of Payments

Payment terms will be based on the satisfactory delivery and approval of the deliverables. The Bank does not expect to make advance payments under consulting contracts unless a significant amount of travel is required. The Bank wishes to receive the most competitive cost proposal for the services described herein. The IDB Official Exchange Rate indicated in the RFP will be applied for necessary conversions of local currency payments.

Deliverable	Estimated timing	%

1. Work Plan and Methodology	Within 30 calendar days after contract signature	10%
2. Technical Diagnostic and International Practice Note	Within 4 months after contract signature	20%
3. AI-Enabled Compliance Risk Management Toolkit	Within 8 months after contract signature	25%
4. Cooperative Compliance Operational Toolkit	Within 12 months after contract signature	25%
5. Final Consolidated Package and Handover Materials	Within 18 months after contract signature	20%
TOTAL		**100%**

HRD Terms of Reference **ANNEX A**

Technical Support for the Consolidation and Scaling of Brazil's CONFIA Cooperative Compliance Program

The IDB Group is a community of diverse, versatile, and passionate people who come together on a journey to improve lives in Latin America and the Caribbean (LAC). Our people find purpose and do what they love in an inclusive, collaborative, agile, and rewarding environment.

About this position

1.1. Tax administrations in Latin America and the Caribbean face increasing pressure to mobilize domestic revenue, reduce compliance gaps, improve taxpayer services, and allocate scarce enforcement resources more efficiently. Traditional enforcement models based mainly on ex post audits and litigation-intensive dispute resolution can be costly and slow, particularly for large and complex taxpayers. As a result, several administrations in the region are moving toward more preventive, risk-based, and trust-based compliance management models.

1.2. Cooperative Compliance (CC) programs are gaining relevance because they can strengthen voluntary compliance, increase legal certainty, prevent disputes, reduce lengthy audit cycles, and focus audit resources on higher-risk taxpayers. Brazil is one of the leading countries in the region in this agenda through the CONFIA program of the Receita Federal do Brasil (RFB), which aims to build a structured, transparent, and risk-based relationship with large taxpayers.

1.3. The Inter-American Development Bank (IDB), through the Fiscal Management Division (IFD/FMM), is preparing Technical Cooperation RG-T4963 to support Brazil, Uruguay, and Argentina in advancing the operational deployment of Artificial Intelligence (AI) and the development or consolidation of CC programs. Under Component 2, this consultancy will provide technical support to RFB for the consolidation and scaling of CONFIA, including taxpayer monitoring arrangements, risk review tools, fiscal control practices, governance and oversight mechanisms, and implementation planning.

1.4. The consultancy will not finance the development or acquisition of software. Its focus is technical and operational: to support the design, documentation, validation, and practical use of tools and processes that can strengthen the implementation and scalability of CONFIA.

1.5. The consultancy will adapt and apply the regional tools and protocols developed under Component 1 to the operational context of Brazil's CONFIA program, without duplicating the preparation of regional methodological toolkits.

What you'll do:

2.1. The objective of this consultancy is to support the consolidation and scaling of Brazil's CONFIA Cooperative Compliance program by strengthening its operational model, monitoring arrangements, risk review tools, fiscal control practices, governance mechanisms, and implementation roadmap.

2.2. The specific objectives are to:

- Assess the current operational status of CONFIA and identify priority areas for consolidation and scaling.

- Support the development or refinement of taxpayer monitoring arrangements and taxpayer risk review tools for participating or eligible taxpayers.
- Prepare practical guidance on fiscal control practices and tax-control framework review within the CONFIA model.
- Support the definition or refinement of governance, oversight, documentation, and transparency mechanisms for CONFIA.
- Prepare an implementation roadmap for scaling CONFIA, including sequencing, institutional responsibilities, operational milestones, and performance indicators.
- Identify how AI-enabled analytics and data-driven risk information can support segmentation, monitoring, and differentiated compliance treatment within CONFIA, in alignment with RFB's institutional processes.

Deliverables and Payments Timeline:

Deliverable #	**Percentage**	**Planned Date to Submit**
1. Deliverable 1. Work Plan and Methodology	10%	TBD
2. Deliverable 2. CONFIA Operational Assessment	20%	TBD
3. Deliverable 3. CONFIA Operational Tools Package	30%	TBD
4. Deliverable 4. CONFIA Scaling and Implementation Roadmap	25%	TBD
5. Deliverable 5. Final Report and Knowledge Transfer Materials	15%	TBD

What you'll need

- **Education:** Masters or Ph.D. degree preferred in Economics, public policy, public finance, or any other relevant area related to the scope of this consultancy.
- **Experience:** At least 10 years of professional experience in the subject of tax administration and fiscal development in LAC.
- **Languages:** Proficiency in Spanish and English, spoken and written, is required. Additional knowledge of French and Portuguese is preferable.

Key skills:

- Learn continuously
- Collaborate and share knowledge
- Focus on clients
- Communicate and influence
- Innovate and try new things

HRD Terms of Reference **ANNEX A**

Requirements:

- **Citizenship:** You are a citizen of one of our 48-member countries.
- **Consanguinity**: You have no family members (up to the fourth degree of consanguinity and second degree of affinity, including spouse) working at the IDB, IDB Invest, or IDB Lab.

Type of contract and duration:

- **Type of contract:** Products and External Services Consultant (PEC), Lump Sum. Travel expenses will be in accordance with the Bank's travel policies. Costs arising from the travel and per diem related to these terms of reference, as requested by the respective consultancy supervisors, will be reimbursed through an amendment to this contract.
- **Length of contract:** 14 months

What we offer

The IDB group provides benefits that respond to the different needs and moments of an employee's life. These benefits include:

- A **competitive compensation** package.
- A flexible way of working. You will be evaluated by deliverable.

Our culture

At the IDB Group we work so everyone brings their best and authentic selves to work, willing to try new approaches without fear, and where they are accountable and rewarded for their actions.

Diversity, Equity, Inclusion and Belonging (DEIB) are at the center of our organization. We celebrate all dimensions of diversity and encourage women, LGBTQ+ people, persons with disabilities, Afro-descendants, and Indigenous people to apply.

We will ensure that individuals with disabilities are provided reasonable accommodation to participate in the job interview process. If you are a qualified candidate with a disability, please e-mail us at diversity@iadb.org to request reasonable accommodation to complete this application.

Our Human Resources Team reviews carefully every application.

About the IDB Group

The IDB Group, composed of the Inter-American Development Bank (IDB), IDB Invest, and the IDB Lab offers flexible financing solutions to its member countries to finance economic and social development through lending and grants to public and private entities in Latin America and the Caribbean.

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HRD Terms of Reference **ANNEX A**

Technical Support for Cooperative Compliance Design and Implementation Roadmaps in Uruguay and Argentina

The IDB Group is a community of diverse, versatile, and passionate people who come together on a journey to improve lives in Latin America and the Caribbean (LAC). Our people find purpose and do what they love in an inclusive, collaborative, agile, and rewarding environment.

About this position

1.1. Tax administrations in Latin America and the Caribbean face increasing pressure to mobilize domestic revenue, reduce compliance gaps, improve taxpayer services, and allocate scarce enforcement resources more efficiently. Traditional enforcement models based mainly on ex post audits, lengthy verification processes, and litigation-intensive dispute resolution are often costly and slow, particularly for large and complex taxpayers.

1.2. Cooperative Compliance (CC) programs are gaining relevance in the region because they can strengthen voluntary compliance, increase legal certainty, prevent disputes, shorten audit cycles, and allow audit resources to be focused on higher-risk taxpayers. These programs require clear eligibility criteria, transparent governance, credible tax-control frameworks, taxpayer engagement mechanisms, continuous monitoring, and differentiated treatment strategies.

1.3. The Inter-American Development Bank (IDB), through the Fiscal Management Division (IFD/FMM), is preparing Technical Cooperation RG-T4963 to support Brazil, Uruguay, and Argentina in advancing the operational deployment of Artificial Intelligence (AI) and the development or consolidation of CC programs. Under Component 2, this consultancy will provide technical support to the Dirección General Impositiva of Uruguay (DGI) and the Agencia de Recaudación y Control Aduanero of Argentina (ARCA) for the design or strengthening of CC models and implementation roadmaps.

1.4. The consultancy will focus on operational design, institutional readiness, implementation sequencing, and pilot preparation. It will also identify how AI-enabled analytics and risk information can support taxpayer segmentation, eligibility analysis, monitoring, and treatment strategies within CC frameworks. The consultancy will not finance the development or acquisition of software or the production deployment of AI models.

1.5. This consultancy will use the regional tools and protocols developed under Component 1 as reference and will focus on country-specific adaptation, operational design, and implementation planning. It will not duplicate the preparation of regional methodological toolkits.

What you'll do:

2.1. The objective of this consultancy is to support the Dirección General Impositiva of Uruguay (DGI) and the Agencia de Recaudación y Control Aduanero of Argentina (ARCA) in the design or strengthening of Cooperative Compliance operating models, implementation roadmaps, and pilot design packages, using the regional tools and protocols developed under Component 1 as reference.

2.2. The specific objectives are to:

• Assess the institutional readiness, legal framework, operational capacities, and taxpayer segmentation conditions for Cooperative Compliance in Uruguay and Argentina.

• Support the design or strengthening of Cooperative Compliance operating models, including eligibility criteria, governance arrangements, taxpayer engagement mechanisms, monitoring standards, and differentiated treatment strategies.

• Prepare implementation roadmaps for Uruguay and Argentina, including sequencing, institutional responsibilities, milestones, risks, and performance indicators.

• Develop pilot design packages for each country, including participant profile, operational steps, documentation needs, and validation arrangements.

• Identify how AI-enabled analytics and data-driven risk information can support eligibility analysis, taxpayer monitoring, treatment strategies, and performance monitoring within the proposed CC frameworks.

Deliverables and Payments Timeline:

Deliverable #	**Percentage**	**Planned Date to Submit**
1. Deliverable 1. Work Plan and Methodology	10%	TBD
2. Deliverable 2. Readiness Assessment for Uruguay and Argentina	20%	TBD
3. Deliverable 3. Cooperative Compliance Operating Models and Tools	25%	TBD
4. Deliverable 4. Implementation Roadmaps and Pilot Design Packages	30%	TBD
5. Deliverable 5. Final Report and Knowledge Transfer Materials	15%	TBD

What you'll need

- **Education:** Masters or Ph.D. degree preferred in Economics, public policy, public finance, or any other relevant area related to the scope of this consultancy.
- **Experience:** At least 10 years of professional experience in the subject of tax administration and fiscal development in LAC.
- **Languages:** Proficiency in Spanish and English, spoken and written, is required. Additional knowledge of French and Portuguese is preferable.

Key skills:

- Learn continuously
- Collaborate and share knowledge
- Focus on clients
- Communicate and influence

- Innovate and try new things

Requirements:

- **Citizenship:** You are a citizen of one of our 48-member countries.
- **Consanguinity**: You have no family members (up to the fourth degree of consanguinity and second degree of affinity, including spouse) working at the IDB, IDB Invest, or IDB Lab.

Type of contract and duration:

- **Type of contract:** Products and External Services Consultant (PEC), Lump Sum. Travel expenses will be in accordance with the Bank's travel policies. Costs arising from the travel and per diem related to these terms of reference, as requested by the respective consultancy supervisors, will be reimbursed through an amendment to this contract.
- **Length of contract:** 18 months

What we offer

The IDB group provides benefits that respond to the different needs and moments of an employee's life. These benefits include:

- A **competitive compensation** package.
- A flexible way of working. You will be evaluated by deliverable.

Our culture

At the IDB Group we work so everyone brings their best and authentic selves to work, willing to try new approaches without fear, and where they are accountable and rewarded for their actions.

Diversity, Equity, Inclusion and Belonging (DEIB) are at the center of our organization. We celebrate all dimensions of diversity and encourage women, LGBTQ+ people, persons with disabilities, Afro-descendants, and Indigenous people to apply.

We will ensure that individuals with disabilities are provided reasonable accommodation to participate in the job interview process. If you are a qualified candidate with a disability, please e-mail us at diversity@iadb.org to request reasonable accommodation to complete this application.

Our Human Resources Team reviews carefully every application.

About the IDB Group

The IDB Group, composed of the Inter-American Development Bank (IDB), IDB Invest, and the IDB Lab offers flexible financing solutions to its member countries to finance economic and social development through lending and grants to public and private entities in Latin America and the Caribbean.

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Regional Workshops, Peer-Learning Exchanges, and Technical Sessions on AI-Enabled Risk Management and Cooperative Compliance

The IDB Group is a community of diverse, versatile, and passionate people who come together on a journey to improve lives in Latin America and the Caribbean (LAC). Our people find purpose and do what they love in an inclusive, collaborative, agile, and rewarding environment.

About this position

1.1. Tax administrations in Latin America and the Caribbean are seeking to mobilize domestic revenue more efficiently, reduce compliance gaps, and improve taxpayer services without increasing statutory tax burdens or expanding administrative costs. Cooperative Compliance (CC) programs and Artificial Intelligence (AI)-enabled analytics are complementary tools to support this transition, as they can strengthen voluntary compliance, improve risk-based allocation of audit resources, reduce unnecessary disputes, and support more transparent and predictable relationships with taxpayers.

1.2. Technical Cooperation RG-T4963 will support Brazil, Uruguay, and Argentina in the operational deployment of AI-enabled analytics and the development or consolidation of CC programs. Component 3 of the TC will finance capacity-building, peer-learning, and knowledge dissemination activities to ensure institutional uptake, sustainability, and regional scalability of the tools and country implementation packages developed under the TC.

1.3. This individual consultancy will provide specialized technical support for the design, facilitation, documentation, and follow-up of regional workshops, peer-learning exchanges, and technical sessions among participating tax administrations. The activities will address AI-enabled risk management, model validation, human oversight, cooperative compliance implementation, tax-control frameworks, taxpayer monitoring, and lessons learned from the country implementation packages. Event logistics and vendor contracting, if needed, will be handled separately by the IDB.

1.4. This consultancy will use the outputs of Components 1 and 2 as inputs for capacity-building, peer-learning, knowledge management, and dissemination purposes. It will not duplicate the preparation of regional operational tools or country-specific implementation packages.

What you'll do:

2.1. The objective of this consultancy is to support the design, facilitation, documentation, and follow-up of regional workshops, peer-learning exchanges, and technical sessions on AI-enabled compliance risk management and Cooperative Compliance, in order to promote institutional uptake, knowledge exchange, and regional scalability of the tools and country implementation packages developed under RG-T4963.

2.2. The specific objectives are to:

• Prepare a work plan for regional capacity-building and peer-learning activities.

• Support the technical design of workshops and peer-learning sessions, including agendas, session formats, speaker briefs, and participant profiles.

• Facilitate or support technical sessions on AI-enabled risk management, model validation, human oversight, Cooperative Compliance implementation, tax-control frameworks, taxpayer monitoring, and lessons learned.

• Document key messages, implementation lessons, good practices, and follow-up actions emerging from each activity.

• Prepare consolidated inputs for dissemination and knowledge products under Component 3.

Deliverables and Payments Timeline:

Deliverable #	**Percentage**	**Planned Date to Submit**
1. Deliverable 1. Work Plan for Regional Capacity-Building and Peer-Learning Activities	15%	TBD
2. Deliverable 2. First Regional Knowledge Exchange Activity Delivered	20%	TBD
3. Deliverable 3. Second Regional Knowledge Exchange Activity Delivered	20%	TBD
4. Deliverable 4. Third Regional Knowledge Exchange Activity Delivered	25%	TBD
5. Deliverable 5. Consolidated Final Report and Dissemination Inputs	20%	TBD

What you'll need

- **Education:** Masters or Ph.D. degree preferred in Economics, public policy, public finance, or any other relevant area related to the scope of this consultancy.
- **Experience:** At least 10 years of professional experience in the subject of tax administration and fiscal development in LAC.
- **Languages:** Proficiency in Spanish and English, spoken and written, is required. Additional knowledge of French and Portuguese is preferable.

Key skills:

- Learn continuously
- Collaborate and share knowledge
- Focus on clients
- Communicate and influence
- Innovate and try new things

Requirements:

- **Citizenship:** You are a citizen of one of our 48-member countries.

- **Consanguinity**: You have no family members (up to the fourth degree of consanguinity and second degree of affinity, including spouse) working at the IDB, IDB Invest, or IDB Lab.

Type of contract and duration:

- **Type of contract:** Products and External Services Consultant (PEC), Lump Sum. Travel expenses will be in accordance with the Bank's travel policies. Costs arising from the travel and per diem related to these terms of reference, as requested by the respective consultancy supervisors, will be reimbursed through an amendment to this contract.
- **Length of contract:** 30 months

What we offer

The IDB group provides benefits that respond to the different needs and moments of an employee's life. These benefits include:

- A **competitive compensation** package.
- A flexible way of working. You will be evaluated by deliverable.

Our culture

At the IDB Group we work so everyone brings their best and authentic selves to work, willing to try new approaches without fear, and where they are accountable and rewarded for their actions.

Diversity, Equity, Inclusion and Belonging (DEIB) are at the center of our organization. We celebrate all dimensions of diversity and encourage women, LGBTQ+ people, persons with disabilities, Afro-descendants, and Indigenous people to apply.

We will ensure that individuals with disabilities are provided reasonable accommodation to participate in the job interview process. If you are a qualified candidate with a disability, please e-mail us at diversity@iadb.org to request reasonable accommodation to complete this application.

Our Human Resources Team reviews carefully every application.

About the IDB Group

The IDB Group, composed of the Inter-American Development Bank (IDB), IDB Invest, and the IDB Lab offers flexible financing solutions to its member countries to finance economic and social development through lending and grants to public and private entities in Latin America and the Caribbean.

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Knowledge Products and Dissemination Materials on AI-Enabled Compliance Risk Management and Cooperative Compliance

The IDB Group is a community of diverse, versatile, and passionate people who come together on a journey to improve lives in Latin America and the Caribbean (LAC). Our people find purpose and do what they love in an inclusive, collaborative, agile, and rewarding environment.

About this position

1.1. Tax administrations in Latin America and the Caribbean are seeking to mobilize domestic revenue more efficiently, reduce compliance gaps, improve taxpayer services, and strengthen transparency without increasing statutory tax burdens or expanding administrative costs. In this context, Cooperative Compliance (CC) programs and Artificial Intelligence (AI)-enabled analytics are increasingly relevant tools to support more preventive, risk-based, and trust-based compliance management.

1.2. Technical Cooperation RG-T4963 will support Brazil, Uruguay, and Argentina in the operational deployment of AI-enabled analytics and the development or consolidation of CC programs. The TC includes the preparation of operational tools, country implementation packages, regional peer-learning activities, and knowledge products to document lessons learned and support broader regional scalability.

1.3. This consultancy will support Component 3 of the TC by preparing knowledge products and dissemination materials that systematize the main outputs, implementation lessons, and practical guidance generated through the TC. The assignment will translate technical results into clear, reusable, and policy-relevant materials for tax administrations, policymakers, and technical teams across the region.

1.4. This consultancy will use the outputs of Components 1 and 2 as inputs for capacity-building, peer-learning, knowledge management, and dissemination purposes. It will not duplicate the preparation of regional operational tools or country-specific implementation packages.

What you'll do:

2.1. The objective of this consultancy is to prepare knowledge products and dissemination materials that systematize the tools, implementation lessons, and practical guidance generated under RG-T4963, supporting broader regional scalability of AI-enabled compliance risk management and Cooperative Compliance approaches.

2.2. The specific objectives are to:

• Prepare an analytical framework and work plan for documenting lessons learned and preparing dissemination products.

• Review and systematize outputs from Components 1 and 2, including regional tools, country implementation packages, peer-learning exchanges, and technical discussions.

• Prepare a regional technical note or equivalent knowledge product on AI-enabled compliance risk management and Cooperative Compliance.

• Develop dissemination materials, including executive summaries, presentations, briefs, and practical messages for tax administrations and policymakers.

• Prepare final publication-ready products and a closing report documenting key findings, lessons learned, and recommendations for regional scalability.

Deliverables and Payments Timeline:

Deliverable #	**Percentage**	**Planned Date to Submit**
1. Deliverable 1. Work Plan and Knowledge Product Outline	15%	TBD
2. Deliverable 2. Analytical Framework and Preliminary Lessons Learned	20%	TBD
3. Deliverable 3. Draft Regional Technical Note and Dissemination Package	25%	TBD
4. Deliverable 4. Revised Knowledge Product and Presentation Materials	20%	TBD
5. Deliverable 5. Final Publication-Ready Products and Closing Report	20%	TBD

What you'll need

- **Education:** Masters or Ph.D. degree preferred in Economics, public policy, public finance, or any other relevant area related to the scope of this consultancy.
- **Experience:** At least 10 years of professional experience in the subject of tax administration and fiscal development in LAC.
- **Languages:** Proficiency in Spanish and English, spoken and written, is required. Additional knowledge of French and Portuguese is preferable.

Key skills:

- Learn continuously
- Collaborate and share knowledge
- Focus on clients
- Communicate and influence
- Innovate and try new things

Requirements:

- **Citizenship:** You are a citizen of one of our 48-member countries.
- **Consanguinity**: You have no family members (up to the fourth degree of consanguinity and second degree of affinity, including spouse) working at the IDB, IDB Invest, or IDB Lab.

Type of contract and duration:

- **Type of contract:** Products and External Services Consultant (PEC), Lump Sum. Travel expenses will be in accordance with the Bank's travel policies. Costs arising from the travel and per diem related to these terms of reference, as requested by the respective consultancy supervisors, will be reimbursed through an amendment to this contract.
- **Length of contract:** 24 months

What we offer

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