

REQUEST FOR EXPRESSIONS OF INTEREST

Country: Pakistan
Name of Project: Pakistan Raises Revenue Program
Assignment Title: Selection of Individual Consultants for FBR
Loan No./Credit No./ Grant No.: 6435-PK
Reference No.: 1(38)/P&CM/PO/2021

1. The Federal Board of Revenue has received financing from the World Bank towards the cost of the Pakistan Raises Revenue Program (PRRP) and intends to apply part of the proceeds for procuring services of various individual consultants as follows:

Title/ Position	Qualifications	Experience
<u>International Taxes</u>		
Senior Accountant Transfer Pricing	Master’s Degree in social sciences, international development, statistics, quantitative analysis, economic, information management or related field required.	a. Minimum 10 years of post-qualification professional experience in the area of development including extensive experience of stakeholder mobilization, engagement, policy and advocacy work etc. b. Knowledge of safeguard requirements of international banks.
Common Reporting Standard “CRS” Specialist	A senior professional Chartered Account (CA/ACCA/CMA) – registered with the ICAP, ICMA or ACCA, England.	a. The applicant should have at least 05-10 years’ experience of banking or financial sectors. b. Expertise in relevant Tax matters and CRS rules. c. Additional knowledge in fiscal laws will be a plus.
Digital Financial Services Specialist	MBA, Master of Finance, or other relevant qualification from a globally recognized institution	a. Ten years of operational experience in technology services and developing technological solutions for financial services in emerging markets, preferably with at least 5 years of direct experience in the use of technology focused on low-income populations. Expertise of global e-payments industry trends and of emerging best practices and innovations. b. Solid experience related to development and implementation of payment systems, fin techs, and financial service businesses focusing on mass market unbanked consumers. c. Business experience in retail payments, including mobile banking, financial systems interoperability, technology systems.
E-Commerce Transaction Taxation Specialist	Masters’ Degree in Business/ E-Commerce from a University recognized by HEC. Certified in SAP or similar Enterprise Technology.	a. 15+ years of Technology Infrastructure implementation experience. 10+ years in ERP specifically in financial module. b. Must have experience in implementation of Fin-Tech infrastructure. Excellence in analytics to present various Business Intelligence Reports.
Specialist for Framing of Model Tax Convention for Pakistan	Law Degree holder (LLM) from reputed foreign university in international taxation.	a. At least ten years' practice in consultancy as International Tax Expert. Expertise in Pakistan's Income Tax laws, Pakistan's Bilateral Tax Treaties, UN and OECD's model conventions, latest global development in general base erosion and profit shifting action plans of OECD.
<u>Taxpayers Audit</u>		
Audit Plan Specialist	16-years education in Economics, Accounting, Business Administration, Tax Administration or other/ relevant field.	a. At least Ten years of relevant experience in tax administration, taxation and tax policy at national and/or international level. b. Solid understanding of federal and provincial tax laws as demonstrated in the relevant experience. c. Very good understanding of government functioning and protocols as evidenced in the consultant’s past experience.
Monitoring and Evaluation Specialist	16-years education in Economics, Accounting, Statistics, Business Administration, Computer Sciences or other/ relevant field.	a. At least 5 years of relevant experience in the field of monitoring and impact evaluation at the national and/ or international level. Solid understanding of monitoring and evaluation tools and mechanisms and its implementation in the field as evidenced in the relevant experience. Documented experience of preparing quality reports which are concise and brief to allow policy and technical decisions. b. Very good understanding of government functioning and protocols as evidenced in the past experience of the consultant combined with skills of project management, data collection, data entry, data verification, data analysis, and reporting.

Facilitation and Taxpayers Education (FATE)		
Communication Specialist	Masters' degree (minimum sixteen years of education) in Mass Communication, Journalism, Media Studies, Business Administration, or Applied Psychology.	a. Five-year minimum experience in field of mass communication covering all the relevant aspects domestically and internationally including (but not limited to): <ul style="list-style-type: none"> • Developing and evolving communication modules for the workforce for Public and/ or Private Sector employees. • Exposure and experience relating to communication research and strategies • Application of polices on above cites parameters in domains of internal and external communication. • Experience with different departments regarding policy making and implementation of those polices for effective communication.
Urdu Translator	Master's degree in related discipline having extensive knowledge of translation.	Proven work experience as a Translator, Interpreter or similar role preferably with a Government institution possessing following competencies. <ol style="list-style-type: none"> Written and verbal fluency in both English and Urdu languages Good understanding of Grammar Knowledge and Accuracy Desktop Software Proficiency Ability to meet Deadlines Ability to work under Pressure
Strategic Planning Reforms & Statistics (SPR&S)		
Tax Expenditure Reporting & Evidence Based Revenue Forecasting Specialist	PhD/ Masters in Economics or, related fields such as public policy, fiscal policy design/ analysis, accountancy; CA/ CFA are equally eligible.	a. A minimum of three (for PhD) to five (for Masters/ CA/ CFA) years research experience in tax policy and laws.
Financial Economist	PhD or advanced university degree (at least Masters or equivalent) in Economics, Economic modelling, Macroeconomics; Econometrics, Development Macroeconomics; Applied Statistics, or any relevant field.	<ol style="list-style-type: none"> At least 15 years of post-qualification work experience with demonstrated experience in developing financial models and forecasts to assist in developing cost-effective interventions. Extensive experience in research and policy-level analysis, including in formulation, monitoring and evaluation of strategies and development programmes/ projects; Demonstrated experience in the usage of computers and office software packages, experience in handling of web-based management systems and advanced programmes for statistical analysis of data. Ability to compile and analyze data and prepare comprehensive reports.

- The Federal Board of Revenue now invites eligible individuals to express their interest in providing the aforementioned services. Interested individual consultants must provide:

 - A letter of Expression of Interest, providing information demonstrating ability, skills and experience to undertake the assignment and deliver inputs/ outputs required under the TOR.
 - A detailed, dated and signed Curriculum Vitae highlighting qualifications and experience in carrying out similar assignments, as well as references for possible checks.
- The attention of interested Consultants is drawn to Section III, paragraphs, 3.14, 3.16, and 3.17 of the World Bank's "Procurement Regulations for IPF Borrowers" July 2016 [revised November 2017 and August 2018] ("Procurement Regulations"), setting forth the World Bank's policy on conflict of interest.
- Consultants will be selected in accordance with the Open Competitive Selection of Individual Consultants method set out in the World Bank's "Procurement Regulations for IPF Borrowers" July 2016, revised November 2017 and August 2018.
- The Consultants will be hired on Contract basis under Project Pay Scales (as notified by the Government of Pakistan) and shall be working on fulltime basis in FBR House, Islamabad.
- Detailed/ respective Terms of Reference are available at <https://fbr.gov.pk/tenders>, in case of any query, please email at procp.prrp@fbr.gov.pk or visit the office of Director Program Office, Room No 713, 7th Floor, FBR House, G-5, Constitution Avenue, Islamabad between 1000 hours to 1600 hours on any working day by/ before the deadline for submission of EOI as mentioned below.
- The Expression of Interest and Curriculum Vitae (enclosed in an envelope clearly mentioning the position applied for written on the top right corner of the envelope) must be delivered to the address below (*in person or by surface mail*) not later than 1600 hours on **27th December, 2021**. In case any personal interaction is required; it would be

undertaken virtually. Applicants are therefore advised to ensure that updated and complete contact information has been provided in their EOI and CV.

8 The address(es) referred to above is (are):

Procurement Specialist (Program Office)

Room No. 713, Seventh Floor
Federal Board of Revenue (FBR)
FBR House, Constitution Avenue
Islamabad, Pakistan
051-9209659
procsp.prrp@fbr.gov.pk

TERMS OF REFERENCE FOR INDIVIDUAL CONSULTANTS

INTERNATIONAL TAXES

Senior Accountant Transfer Pricing (Federal Board of Revenue)

Background and Objectives

Federal Board of Revenue is implementing the Pakistan Raises Revenue Project (PRRP) [P165982] with the assistance of the World Bank to contribute to a sustainable increase in domestic revenue by broadening the tax base and facilitating compliance. This project is primarily designed for two basic components; (A) is the result-based components (Component-1) of US\$ 320 million where procurable activities shall be performed under Eligible Expenditure Program and; (B) is the traditional Investment Project Financing (IPF) component (Component 2) of US\$ 80 million where World Bank's Procurement Regulations for Borrowers for Goods, Works, Non-Consulting and Consulting Services shall be followed.

The FBR (Director General International Taxes) under the Program is looking to procure the services of a Senior Accountant Transfer Pricing having extensive tax knowledge, investigation skills, and a sharpened ability to read the account books, and a deep and comprehensive understanding of OECD's TP works, and their application.

Scope of Services

- Objectively review FBR's processes in view of prevalent situation of the economy and from global perspective.
- Reporting and distributing findings to the Coordinator as defined in the Contract.
- Evaluate the efficacy of risk identification and management procedures that are currently in place with regard to international tax affairs – in particular, TP.
- Ensure that FBR is complying with relevant domestic and international laws and global best practices.
- The creation of procedures designed to identify related-party transactions that may have a material effect on the organization's financial statements.
- Oversee/ develop financial models to evaluate audit risks and opportunities for transfer pricing planning projects – particularly with regard to the information received under CbCR.
- Develop financial models to determine intercompany prices, royalty rates and other cross-border charges with the help of comparable.
- Refraining from engaging in prohibited activities that may result in a conflict of interest.

Qualifications and Experience

- Master's Degree (minimum sixteen years of education) in social sciences, international development, statistics, quantitative analysis, economic, information management or related field.
- Minimum 10 years of post-qualification professional experience in the area of development with extensive experience of stakeholder mobilization, engagement, policy and advocacy work.
- Demonstrated computer user skills (e.g., desktop application MS Office such as Word, Excel, and Power Point).
- Sound knowledge of safeguard requirements of international banks; knowledge of World Bank procedures will be a plus.
- Proven ability to work in a collaborative, team environment with ability to work independently and undertake the field assignments.

Selection Process

An individual consultant will be selected in accordance with process stipulated in accordance with "World Bank: Procurement Regulations for Investment Project Financing Goods, Works, Non-Consulting and Consulting Services" (July 2016) revised November 2017 & August 2018.

Common Reporting Standard “CRS” Specialist (Federal Board of Revenue)

Background and Objectives

Federal Board of Revenue is implementing the Pakistan Raises Revenue Project (PRRP) [P165982] with the assistance of the World Bank to contribute to a sustainable increase in domestic revenue by broadening the tax base and facilitating compliance. This project is primarily designed for two basic components; (A) is the result-based components (Component-1) of US\$ 320 million where procurable activities shall be performed under Eligible Expenditure Program and; (B) is the traditional Investment Project Financing (IPF) component (Component 2) of US\$ 80 million where World Bank’s Procurement Regulations for Borrowers for Goods, Works, Non-Consulting and Consulting Services shall be followed.

The FBR (Director General International Taxes) under the Program is looking to procure the services of a CRS Specialist engaging Reporting Financial Institutions (RFIs) to ensure better CRS compliance. Under CRS Multilateral Competent Authority Agreement, FBR is obliged to implement Standard for Automatic Exchange of Financial Account Information in Tax Matters vide CRS Rules in Chapter XIA of Income Tax Rules. 2002. Under Common Reporting Standards Rules in Chapter XIA of Income Tax Rules 2002, RFIs have to file financial account information annually.

Scope of Services

- Engaging with RFIs to improve CRS Compliance.
- Conduct outreach program to create awareness regarding CRS.
- Address issues and problems faced by RFIs.
- Conduct training and orientation sessions for RFIs.
- Assist in AEOI peer review.
- Any other CRS related task assigned from time to time.

Qualifications and Experience

- A senior professional Chartered Account (CA/ACCA/CMA) – registered with the Institute of Chartered Accountants of Pakistan (ICAP), ICMA or ACCA, England.
- The applicant should have at least 05-10 years’ experience of banking or financial sectors.
- Expertise in relevant Tax matters and CRS rules.
- Additional knowledge in fiscal laws will be a plus.
- Excellent logical, interpersonal, communication (both oral and written) and analytical skills.
- Hands-on experience of Microsoft Office (Word, PowerPoint, Outlook and Excel).

Selection Process

An individual consultant will be selected in accordance with process stipulated in accordance with “World Bank: Procurement Regulations for Investment Project Financing Goods, Works, Non-Consulting and Consulting Services” (July 2016) revised November 2017 & August 2018.

Digital Financial Services Specialist (Federal Board of Revenue)

Background and Objectives

Federal Board of Revenue is implementing the Pakistan Raises Revenue Project (PRRP) [P165982] with the assistance of the World Bank to contribute to a sustainable increase in domestic revenue by broadening the tax base and facilitating compliance. This project is primarily designed for two basic components; (A) is the result-based components (Component-1) of US\$ 320 million where procurable activities shall be performed under Eligible Expenditure Program and; (B) is the traditional Investment Project Financing (IPF) component (Component 2) of US\$ 80 million where World Bank’s Procurement Regulations for Borrowers for Goods, Works, Non-Consulting and Consulting Services shall be followed.

Further to the above, Action 1 of the G20-OECD's Base Erosion and Profit Shifting (BEPS) Project deals with "Taxation of Digital Economy." Pakistan having been a worst victim of sustained tax base erosion for decades, and finding direct relevance to all 15 BEPS Actions, readily joined the BEPS Inclusive Framework in 2016. The Inclusive Framework implies implementation of BEPS recommendations to the satisfaction of the international community achieved through two-tiered peer-review process. The world now is moving beyond the Inclusive Framework to implement wide-going recommendations made under other BEPS Actions, too. The OECD published the interim report on BEPS Action 1 in 2015, with the avowed commitment to continue working on the issue as digital economy was an on-going process, was eating into the conventional economy at an inexorable pace, and in fact, was fast-turning into THE ECONOMY itself.

Against the backdrop of such hyper-active world scene on the taxation of digital economy, FBR intends to deal with this exploding issue head on, comprehensively and across the full spectrum. By adopting whole-of-the-government approach, FBR is in the process of constituting an inter-ministerial working group on Taxation of Digital Economy (TDE). The Group would comprise all ministries and institutions (public, semi-public, and private) that have any (direct or indirect) role in the digitalization of the economy, and the consequent taxation. The Group would futuristically define the role of each institution in digitalized economy, identify adjustments that may be needed, devise solutions that work across institutions smoothly, and optimally contribute towards qualitatively improved statecraft, in general, and quantitatively enhanced revenues, in particular. The Group would also help FBR crystallize its own role and vision vis-à-vis taxation of digital economy by providing inputs so as to make its achievement imminent and efficient.

In Pakistan there are approximately 75 million broadband internet users. The broadband internet users in Pakistan, as is the global trend, tend to use popular global digital services such as Google, Facebook, YouTube, WhatsApp, and several service options. While several of these services may be free to use, there are others that charge their customers and users and collect payments for premium or by online subscription services such as Netflix, Gmail (premium version), Dropbox and others. The free to use services (such as, YouTube, Facebook, Google Maps) are also collecting data of consumers in Pakistan and are generating revenue through digital advertising/marketing of businesses based on such data by operating and providing their services in Pakistan.

Of late, a lot of work has been done internationally, particularly, at the OECD and UN, to harness the process of economic digitalization. Particularly, Action 1 of the G20/OECD's BEPS Project exclusively deals with taxation of digital economy. Like most other developing countries, nothing substantial and systematic has happened in Pakistan from the point of view of taxation of the digital economy. Currently, there is no clear mechanism for the Government of Pakistan to track the amount of revenues being generated by such services and the associated taxation mechanism for assigning and collecting such revenues from both the digital service providers as well as the consumers. Futuristically speaking, this is an important area for all tax administrations to work on and extract their due share in revenues from the economic digitalization

The FBR (Director General International Taxes) under the Program is looking to procure the services of a skilled Digital Financial Services Specialist (DFS) for its TDE work in order to identify and implement government collection of taxes from consumption and use of digital services by businesses and consumers of such services in Pakistan further detailed further under Scope of Services.

Scope of Services

The DFS will support the FBR on its TDE work, and towards the creation of a comprehensive framework for the collection of taxes on digital economy. The DFS's key responsibilities would include:

- Creating a mechanism for tracking and collecting associated taxes on digital payments through digital service providers in Pakistan by various payment channels:
 - For individuals and businesses using banking channels, payments through –
 - Account-to-account transfers
 - Credit cards

- Debit cards
- Cheques
- Online banking
- For unbanked individuals and small businesses, payments through –
 - Scratch cards/prepaid cards available in open market
 - Mobile phone GSM balances
 - Mobile wallet balances
 - Over-the-counter retailer services through agent networks
- Collaborating with participants in online payment chain:
 - Telecom companies enabling payment of financial services through airtime, mobile wallets or agent networks
 - Major global Payment settlement schemes including Mastercard, Visa and UnionPay
 - Banks providing credit cards, debit cards and financial payment apps and branchless banking networks
 - State Bank of Pakistan
 - Interbank switches such as 1-link
 - Foreign exchange settlement channels
- Creating a strategy and a mechanism for increasing collection of digital taxation revenues from future services as consumption of digital services increases over time
- Building and institutionalizing key relationships with other government departments/ Authorities like SBP, SECP, PTA etc and funders and corporations to ensure their support and collaboration in regulations and rollout of digital tax collection products and services
- Develop a solid, and rigorously-deliberated solutions for: -
 - **IR Operations Wing** – the implementation mechanism of the digital economy transactions that can be taxed under the existing legal mechanisms as well as devised in the future
 - **IR Policy Wing** – a set of proposals that have gone through the initial process of deliberations for legislation well before the start of the budgetary cycle
 - **IT Wing** – a detailed write-up on technical solutions to be developed, and work actively with PRAL team towards their roll out
 - **FATE Wing** – a brief on development on effective communication strategy to positively engage both the public and the key stakeholders in the TDE drive
- Coordination with the inter-Ministerial Working Group to be formed with FBR in the lead role, keeping track of proceedings, minuting, and preparation of working papers, and holding of meetings
- Work closely with other FBR Wings, and field formations wherever required
- Any other work assigned by the Competent Authority

Qualifications and Experience

- MBA, Master of Finance, or other relevant qualification from a globally recognized institution
- Solid track record of experience related to development and implementation of payment systems, fin techs, and financial service businesses focusing on mass market unbanked consumers
- At least ten years of operational experience in technology services and developing technological solutions for financial services in emerging markets, preferably with at least 5 years of direct experience in the use of technology focused on low-income populations
- Knowledge of global e-payments industry trends and of emerging best practices and innovations
- Knowledge of policy and legal/regulatory issues related to mobile banking and payments systems development
- Substantial business experience in retail payments, including mobile banking, financial systems interoperability, technology systems
- Extensive practical experience in the development of mobile banking and other transformational electronic payments solutions. Experience in developing pilot environments, measuring success and learning lessons from them for future roll-out plans, in at least one project

Selection Process

An individual consultant will be selected in accordance with process stipulated in accordance with “World Bank: Procurement Regulations for Investment Project Financing Goods, Works, Non-Consulting and Consulting Services” (July 2016) revised November 2017 & August 2018.

E-Commerce Transaction Taxation Specialist (Federal Board of Revenue)

Background and Objectives

Federal Board of Revenue is implementing the Pakistan Raises Revenue Project (PRRP) [P165982] with the assistance of the World Bank to contribute to a sustainable increase in domestic revenue by broadening the tax base and facilitating compliance. This project is primarily designed for two basic components; (A) is the result-based components (Component-1) of US\$ 320 million where procurable activities shall be performed under Eligible Expenditure Program and; (B) is the traditional Investment Project Financing (IPF) component (Component 2) of US\$ 80 million where World Bank’s Procurement Regulations for Borrowers for Goods, Works, Non-Consulting and Consulting Services shall be followed.

Further to the above, Action 1 of the G20-OECD’s Base Erosion and Profit Shifting (BEPS) Project deals with “Taxation of Digital Economy.” Pakistan having been a worst victim of sustained tax base erosion for decades, and finding direct relevance to all 15 BEPS Actions, readily joined the BEPS Inclusive Framework in 2016. The Inclusive Framework implies implementation of BEPS recommendations to the satisfaction of the international community achieved through two-tiered peer-review process. The world now is moving beyond the Inclusive Framework to implement wide-going recommendations made under other BEPS Actions, too. The OECD published the interim report on BEPS Action 1 in 2015, with the avowed commitment to continue working on the issue as digital economy was an on-going process, was eating into the conventional economy at an inexorable pace, and in fact, was fast-turning into THE ECONOMY itself.

Against the backdrop of such hyper-active world scene on the taxation of digital economy, FBR intends to deal with this exploding issue head on, comprehensively and across the full spectrum. By adopting whole-of-the-government approach, FBR is in the process of constituting an inter-ministerial working group on Taxation of Digital Economy (TDE). The Group would comprise all ministries and institutions (public, semi-public, and private) that have any (direct or indirect) role in the digitalization of the economy, and the consequent taxation. The Group would futuristically define the role of each institution in digitalized economy, identify adjustments that may be needed, devise solutions that work across institutions smoothly, and optimally contribute towards qualitatively improved statecraft, in general, and quantitatively enhanced revenues, in particular. The Group would also help FBR crystallize its own role and vision vis-à-vis taxation of digital economy by providing inputs so as to make its achievement imminent and efficient.

The TDE would bring all individuals, businesses and platforms under its umbrella covering players like local and international payment systems i.e., Visa, MasterCard, EasyPaisa, and E Commerce platforms like Daraz, Airbnb, Alibaba, Booking.com, Uber, Careem and FoodPanda etc. along with regulatory bodies like SBP, SECP, and PTA, and others. The TDE will cover Data Analytics to scrutinize Telecom payments platforms/digital wallets like Jazz, Easy Paisa, UPaisa, PayMax, Keenu, etc. The TDE also seeks partnership to surface and highlight local individual / businesses who perform online transactions on Google and Facebook Ads through other mean to avoid taxes. The end objective is to formalize all e-transactions processes in Pakistan in various mechanisms and enforce all applicable taxes.

The FBR (Director General International Taxes) under the Program is looking to procure the services of a skilled E-Commerce Transactions Taxation Specialist (ETS) who will play a key role in formalizing Digital Economy and E-Commerce in Pakistan through documentation and taxation regulation as follows and further detailed further under Scope of Services.

- Setup SOPs for formalizing all sorts of online transactions settled by local and international customers covering retail sales, advertising/ marketing, hotel booking, professional services.
- Audit and certify the e-transactions as per FBR regulations.
- Adopt Business Intelligence Reporting mechanism to identify unfamiliar transactional model and call for audit if required.
- Help Federal and Provincial government departments with necessary automation, human resource, training etc., to facilitate the project.
- Lay structure for overlap organogram to work alongside FBR and provincial revenue boards.

Scope of Services

The ETS will act as a catalyst and a bridge between FBR and various stakeholders like SECP, SBP, PTA and other international digital players and will implement e-commerce in light of FBR's tax laws. She/he will also act as an important link between the state and the business community to communicate implement and monitor the digital transactions formalization and taxation program. The ETS' role would include:

- Develop TDE-E-Commerce framework in co-ordination with various local and international stakeholders for formalizing digital economy under FBR to legalize all transactions for transparency, taxation and regulation by FBR, SECP, SBP, PTA etc.
- Successful implementation of the TDE at national and regional level through SOPs, training, advertising and follow up at multiple layers
- Study regional and international best practices and successful international TDE models for successful implementation in Pakistan
- Analyze local E-Commerce and recommend suggestions to cover all upcoming sectors, which are digitizing their transactions that can be formalized for taxation and other government's requirement
- Implement rigorous policies and procedures to highlight/ mark illegitimate digital transactions
- Prepare various reports classified and unclassified as per departmental requirement
- Develop content for awareness campaign for the TDE program
- Overlook communication of the program through various content and channel and help prepare the communication strategy for FBR website.
- Develop a solid, and rigorously-deliberated solutions for: -
 - **IR Operations Wing** –implementation mechanism of the digital economy transactions that can be taxed under the existing legal mechanisms as well as devised in the future
 - **IR Policy Wing** – a set of proposals that have gone through the initial process of deliberations for legislation well before the start of the budgetary cycle
 - **IT Wing** – a detailed write-up on technical solutions to be developed, and work actively with PRAL team towards their roll out
 - **FATE Wing** – a brief on development on effective communication strategy to positively engage both the public and the key stakeholders in the TDE drive
- Coordination with the inter-Ministerial Working Group to be formed with FBR in the lead role, keeping track of proceedings, minuting, and preparation of working papers, and holding of meetings
- Work closely with other FBR Wings, and field formations wherever required
- Any other work assigned by the Competent Authority

Qualifications and Experience

- Certified in SAP or similar Enterprise Technology
- 15+ years of Technology Infrastructure implementation experience
- 10+ years in ERP specifically in financial module
- Must have experience in implementation of Fin-Tech infrastructure
- Excellence in analytics to present various Business Intelligence Reports
- Must have Masters' Degree in Business/ E-Commerce from a University recognized by HEC

Selection Process

An individual consultant will be selected in accordance with process stipulated in accordance with “World Bank: Procurement Regulations for Investment Project Financing Goods, Works, Non-Consulting and Consulting Services” (July 2016) revised November 2017 & August 2018.

Specialist for Framing of Model Tax Convention for Pakistan (Federal Board of Revenue)

Background and Objectives

Federal Board of Revenue is implementing the Pakistan Raises Revenue Project (PRRP) [P165982] with the assistance of the World Bank to contribute to a sustainable increase in domestic revenue by broadening the tax base and facilitating compliance. This project is primarily designed for two basic components; (A) is the result-based components (Component-1) of US\$ 320 million where procurable activities shall be performed under Eligible Expenditure Program and; (B) is the traditional Investment Project Financing (IPF) component (Component 2) of US\$ 80 million where World Bank’s Procurement Regulations for Borrowers for Goods, Works, Non-Consulting and Consulting Services shall be followed.

The FBR (Director General International Taxes) under the Program is looking to procure the services of a skilled Consultant with updated knowledge on tax convention (UN and OECD), commentary of tax convention interpretation of tax conventions, deep and comprehensive understanding of legal works and their application for framing of a model tax convention for avoidance of double taxation and the prevention of fiscal evasion as detailed further under Scope of Services.

Scope of Services

- Review of Pakistan's double taxation treaties and protocols vis-à-vis UN and OECD model.
- Latest developments in general, base erosion and profit shifting vis-à-vis the existing tax framework and suggestions.
- Review of the latest case laws – both national & international relating to international taxation.
- Formulation of the model tax conventions incorporating the latest global developments for renegotiating the existing and futuristic tax treaties.
- Ensure that the organization is complying with relevant domestic and international laws and practices.

Qualifications and Experience

- Law Degree holder (LLM) from reputed foreign university in international taxation.
- Having at least ten years' practice in consultancy as international tax expert.
- Expertise in Pakistan's Income Tax laws, Pakistan's Bilateral Tax Treaties, UN and OECD's model conventions, latest global development in general base erosion and profit shifting action plans of OECD.
- Consulting having at least ten consultancies on the subject to their credit and additional knowledge of fiscal laws shall be a plus.
- Excellent logical, interpersonal, communication (both oral and written) and analytical skills.
- Hands-on experience of Microsoft Office (Word, PowerPoint, Outlook and Excel) with superb Report Writing and Presentational Skills.

Selection Process

An individual consultant will be selected in accordance with process stipulated in accordance with “World Bank: Procurement Regulations for Investment Project Financing Goods, Works, Non-Consulting and Consulting Services” (July 2016) revised November 2017 & August 2018.

TAXPAYERS AUDIT

Audit Plan Specialist (Federal Board of Revenue)

Background and Objectives

Federal Board of Revenue is implementing the Pakistan Raises Revenue Project (PRRP) [P165982] with the assistance of the World Bank to contribute to a sustainable increase in domestic revenue by broadening the tax base and facilitating compliance. This project is primarily designed for two basic components; (A) is the result-based components (Component-1) of US\$ 320 million where procurable activities shall be performed under Eligible Expenditure Program and; (B) is the traditional Investment Project Financing (IPF) component (Component 2) of US\$ 80 million where World Bank's Procurement Regulations for Borrowers for Goods, Works, Non-Consulting and Consulting Services shall be followed.

The FBR (Audit Wing) under the Program is looking to procure the services of an experienced Audit Plan Specialist, responsible for making 5 Years' National Audit Plan and ensure compliance with Terms of Reference of Taxpayers Audit Wing's strategic goal under PRR Project.

Scope of Services

- Develop the operational framework for 5 Year National Audit Plan for all key activities;
- Analyse the trends under DLI. No. 06 (Risk-based Audit) of PRR and international best practices in setting the objectives and vision of National Audit Plan;
- Develop Compliance Risk Management Program and prepare necessary reviews, recommendations and relevant rules as prescribed under relevant laws/statutes/Audit Policy.
- Coordinate with concerned officers/teams, and field formations to ensure timely completion in submission of relevant documents;
- Work closely with Technical Staff of PRAL and Taxpayers Audit (TPA) Wing to develop plan and support the Compliance Unit;
- Assist the TPA Wing, FBR in conducting any other special studies and investigation assignments;
- Carry out any other responsibilities as assigned by Member (Taxpayers Audit).

Qualifications and Experience

- 16-years education in Economics, Accounting, Business Administration, Tax Administration or other/ relevant field.
- At least Ten years of relevant experience in tax administration, taxation and tax policy at national and/or international level.
- Solid understanding of federal and provincial tax laws as demonstrated in the relevant experience.
- Very good understanding of government functioning and protocols as evidenced in the past experience of the consultant.
- Excellent logical, interpersonal, communication (both oral and written) and analytical skills.
- Hands-on experience of Microsoft Office (Word, PowerPoint, Outlook and Excel) with proficiency in making plans, policies and procedures.

Selection Process

An individual consultant will be selected in accordance with process stipulated in accordance with "World Bank: Procurement Regulations for Investment Project Financing Goods, Works, Non-Consulting and Consulting Services" (July 2016) revised November 2017 & August 2018.

Monitoring and Evaluation Specialist for Audit Wing (Federal Board of Revenue)

Background and Objectives

Federal Board of Revenue is implementing the Pakistan Raises Revenue Project (PRRP) [P165982] with the assistance of the World Bank to contribute to a sustainable increase in domestic revenue by broadening the tax base and facilitating compliance. This project is primarily designed for two basic components; (A) is the result-based components (Component-1) of US\$ 320 million where procurable activities shall be performed under Eligible Expenditure Program and; (B) is the traditional Investment Project Financing (IPF) component (Component 2) of US\$ 80 million where World Bank's Procurement Regulations for Borrowers for Goods, Works, Non-Consulting and Consulting Services shall be followed.

The FBR (Audit Wing) under the Program is looking to procure the services of an experienced Monitoring and Evaluation Specialist, working with the Quality Assurance Unit (QAU)/ Quality Assurance Committee (QAC) of Taxpayers Audit (TPA) Wing. He will be focal person for ongoing quality assurance of audit and compliance activities vis-à-vis responsible for making Annual Audit Report providing technical assistance in achieving TPA Wing's KPIs envisioned under PRR Project.

Scope of Services

- Design and Develop Annual Audit Report by ensuring that audit and compliance activities are in conformance with the Annual Audit Plan;
- To obtain, and to provide sufficient data to specific KPIs and assist in achieving the KPI targets of Wing;
- Examine and analyze the result of audit cases, evaluate the outcome of audit and identify the issues in performance of quality audit and give recommendations;
- Responsible for coordinating with stakeholders to obtain data and monitoring of all audit related activities for the implementation of policies/ regulations under the said Project;
- Work as a member of Quality Assurance Committee and identify deviations from the annual targets as specified in Annual Work Plan in implementation of DLI No. 06 (Risk-based Audit); preparing data for processing by organizing information, checking for any inaccuracies, adjusting and weighing the raw data and managing selected audit cases encompassing details of monthly and annual breakup;
- Coordinate with concerned officers/teams, and field formations to ensure timely submission of relevant documents;
- Work closely with Technical Staff of PRAL and Taxpayers Audit (TPA) Wing to develop Annual Audit Report and support the Compliance and Audit Unit;
- Assist the TPA Wing, FBR in conducting any other special studies and investigation assignments;
- Carry out any other responsibilities as assigned by Member (Taxpayers Audit).

Qualifications and Experience

- 16-years education in Economics, Accounting, Statistics, Business Administration, Computer Sciences or other/ relevant field.
- At least 5 years of relevant experience in the field of monitoring and impact evaluation at the national and/ or international level. Solid understanding of monitoring and evaluation tools and mechanisms and its implementation in the field as evidenced in the relevant experience.
- Very good understanding of government functioning and protocols as evidenced in the past experience of the consultant combined with skills of project management, data collection, data entry, data verification, data analysis, and reporting.
- Documented experience of preparing quality reports which are concise and brief to allow policy and technical decisions.
- Excellent logical, interpersonal, communication (both oral and written) and analytical skills.
- Hands-on experience of Microsoft Office (Word, PowerPoint, Outlook and Excel) with ability to research and gather information from a variety of external and internal sources applying good judgment in the context of assignments given.

Selection Process

An individual consultant will be selected in accordance with process stipulated in accordance with “World Bank: Procurement Regulations for Investment Project Financing Goods, Works, Non-Consulting and Consulting Services” (July 2016) revised November 2017 & August 2018.

FACILITATION AND TAXPAYER EDUCATION (FATE)

Urdu Translator (Federal Board of Revenue)

Background and Objectives

Federal Board of Revenue is implementing the Pakistan Raises Revenue Project (PRRP) [P165982] with the assistance of the World Bank to contribute to a sustainable increase in domestic revenue by broadening the tax base and facilitating compliance. This project is primarily designed for two basic components; (A) is the result-based components (Component-1) of US\$ 320 million where procurable activities shall be performed under Eligible Expenditure Program and; (B) is the traditional Investment Project Financing (IPF) component (Component 2) of US\$ 80 million where World Bank’s Procurement Regulations for Borrowers for Goods, Works, Non-Consulting and Consulting Services shall be followed.

Federal Board of Revenue in pursuance of instructions issued by the Apex Court for implementation of URDU as official Language expects to take measures and to facilitate the taxpayers’ and its stake holders by providing the knowledge-based information in Urdu about the FBR’s Tax Statutes (Acts, Rules and Ordinances).

The main objective of Translator will be to translate statutes in a way that legal meaning remains the same as well as to raise awareness and provide the knowledge-based information about the FBR acts, rules and ordinances, increasing network of taxpayers. It is now the responsibility of all government departments to follow the orders of the high ranked/ reputed institutions of the country and arrange translation of their documents in Urdu.

Scope of Services

- Translator will be the key resource on all translation matters. He will work under the overall guidance of FBR and ensure that project goals and objectives are realized efficiently and effectively.
- The expert will have vast knowledge and experience to translate, interpret the law. He will assist FBR in all matters pertaining to translation and interpretation of Law.
- Reads through or listens to material in English language, ascertains understanding of the meaning and context of that material, and converts it into Urdu language, making sure to preserve the original meaning.
- Translator will bear all risks of the accuracy of the translation and perform the translation with due diligence, efficiency and a quality acceptable to FBR.
- Subsequent to the above activities/ scope, the Urdu Translator shall translate requisite documents and statutes within the consultancy period, in accordance with the schedule determined by the Coordinator, and would be required to formally submit the translated documents both in hard/ soft form along-with cover letter to Coordinator for approval.
- Translator shall:
 - ✓ translate the statutes in easy, comprehensible language while retaining the actual meaning of the law.
 - ✓ translate all tax laws and rules related to the same including day to day SROs and amendments etc.
 - ✓ perform any other duty or task assigned by the Coordinator.
 - ✓ perform translation of FBR website in Urdu.
 - ✓ not subcontract all or any part of the work relating to this translation without first obtaining FBR's approval in writing of the subcontracting and the subcontractor.
 - ✓ not, without FBR's prior written consent, disclose the present Undertaking, or any provision thereof, or any document or information furnished by or on behalf of FBR for the purposes relating to this translation or discovered in the course of the translation, to any unauthorized person(s) or entity, nor shall make public any information known as a result of the translation.

- All materials prepared by the Translator in performing this translation shall belong to FBR and shall not be used by Translator for purposes unrelated to this translation without the prior written approval of FBR.
- FBR will evaluate the translation, upon completion of the services, and the payable amount due to the Translator will be dependent on the results of the evaluation.
- In the event FBR finds the translation work unacceptable, the Translator shall revise or amend the work to an acceptable form within an agreed time frame and free of cost to FBR.
- FBR may reject all or any part of the translation work and nothing in this Clause shall in any way release the Translator from any obligation under the TOR.

Qualifications and Experience

- Master's degree in related discipline having extensive knowledge of translation.
- Proven work experience as a Translator, Interpreter or similar role preferably with a Government institution possessing following competencies.
 - ✓ Written and verbal fluency in both English and Urdu languages
 - ✓ Good understanding of Grammar
 - ✓ Knowledge and Accuracy
 - ✓ Desktop Software Proficiency
 - ✓ Ability to meet Deadlines
 - ✓ Ability to work under Pressure

Selection Process

An individual consultant will be selected in accordance with process stipulated in accordance with “World Bank: Procurement Regulations for Investment Project Financing Goods, Works, Non-Consulting and Consulting Services” (July 2016) revised November 2017 & August 2018.

Communication Specialist for FATE Wing (Federal Board of Revenue)

Background and Objectives

Federal Board of Revenue is implementing the Pakistan Raises Revenue Project (PRRP) [P165982] with the assistance of the World Bank to contribute to a sustainable increase in domestic revenue by broadening the tax base and facilitating compliance. This project is primarily designed for two basic components; (A) is the result-based components (Component-1) of US\$ 320 million where procurable activities shall be performed under Eligible Expenditure Program and; (B) is the traditional Investment Project Financing (IPF) component (Component 2) of US\$ 80 million where World Bank's Procurement Regulations for Borrowers for Goods, Works, Non-Consulting and Consulting Services shall be followed.

The FBR (Facilitation and Taxpayers Education “FATE” Wing) under the Program is looking to procure the services of an experienced Communication Expert under the FBR's reforms initiative, in order to infuse a vibrant and viable communication strategy for the sake of enhancing and optimizing revenue mobilization and broadening of tax base, while keeping the taxpayers' facilitation as its paramount goal. A focused, result oriented and capable of foreseeing the future requirements relating to communication strategies and goals relating to the efficient functioning of PR arm of FBR. Should be capable to design and execute systematic procedures and protocols relating to the subject domain of efficient and viable communication strategy; both internal and external ones. Performance based structuring and functioning of organizational setup is of utmost importance.

Scope of Services

Gauging the Organization's current communication protocols, identifying the weaknesses and to evolve strategies and device mechanisms to overcome challenges in the regard. The consultant shall be required to specifically look into communication needs of FBR finding ways to enhance it both internally and externally as follows:

- Designing an intelligently conceived media monitoring interface, which would collect and assess qualitative and quantitative data regarding recommendations and information analysis for better communication strategy. This interface in shape of a mass media platform should be updated on daily basis.
- The platform would consist of diverse type of tools in its operational activity including, news, articles, editorials, social media and blogs etc.
- Formulation of communication strategy in liaison with FATE in order to effectively engage the target group positively towards FBRs policies.
- Primary and secondary communication research plan development.
- Briefing the Chairman regarding external communication strategy regarding reform process, with efforts and outcomes; through mediums of press releases, and other suitable mass media including digital media.
- Working towards maintaining strong relations with major stakeholders.
- Formulation of strategy to establishing mainstream and digital media presence, which can be felt by the major chunk of target population through interaction with journalists, media industry and major digital media platforms.
- Formation of flexible and adaptable internal and external communication policy in liaison with the top tier organizational management.
- In order for FBR's external communication to be more productive, the consultant shall be required to deal with marketing and media outlets on regular basis for effective outcomes. Planning and implementation campaigns shall also be part of these TORs.
- Development of KPIs aimed at quantifying the effectiveness of external communication, which would come into play post communication analysis.
- Constant liaison with the office of the Member FATE and updating them with the progress in relevant domains.
- Press releases in easy to understand and well-articulated language, along with proofreading and fine tuning of communication text for effective participation by the target audience in the communication cycle.
- In order to gauge the degree of success of media campaigns, pre and post campaign analysis of the cycle.
- Efforts toward incorruption of tax education, awareness and literacy in mainstream educational system.
- While designing internal communication strategies the consultant shall be required to engage with the organizational workforce at senior and mid-tier levels for formulating an effective communication strategy.
- Recommending ways, means and procedures to enhance the process of two ways internal communication.
- Preparing TORs with FBR FATE wing to engage some external PR firm for effective and productive PR campaigns at mass level.

Qualifications and Experience

- Masters' degree (minimum sixteen years of education) in Mass Communication, Journalism, Media Studies, Business Administration, or Applied Psychology.
- Five-year minimum experience in field of mass communication covering all the relevant aspects domestically and internationally including (but not limited to):
 - Developing and evolving communication modules for the workforce for Public and/ or Private Sector employees.
 - Exposure and experience relating to communication research and strategies
 - Application of polices on above cites parameters in domains of internal and external communication.
 - Experience with different departments regarding policy making and implementation of those polices for effective communication.
- Should be fluent, expressive and articulate in written and spoken English.
- Should be proficient in digital editing, drafting and paraphrasing skills with awareness of modern-day Artificial-Intelligence tools employed for communication and data transmission.

Selection Process

An individual consultant will be selected in accordance with process stipulated in accordance with “World Bank: Procurement Regulations for Investment Project Financing Goods, Works, Non-Consulting and Consulting Services” (July 2016) revised November 2017 & August 2018.

STRATEGIC PLANNING REFORMS & STATISTICS (SPR&S)

Tax Expenditure Reporting and Evidence Based Revenue Forecasting Specialist (Federal Board of Revenue)

Background and Objectives

Federal Board of Revenue is implementing the Pakistan Raises Revenue Project (PRRP) [P165982] with the assistance of the World Bank to contribute to a sustainable increase in domestic revenue by broadening the tax base and facilitating compliance. This project is primarily designed for two basic components; (A) is the result-based components (Component-1) of US\$ 320 million where procurable activities shall be performed under Eligible Expenditure Program and; (B) is the traditional Investment Project Financing (IPF) component (Component 2) of US\$ 80 million where World Bank’s Procurement Regulations for Borrowers for Goods, Works, Non-Consulting and Consulting Services shall be followed.

The FBR (Strategic Planning Reforms & Statistics) under the Program is looking to procure the services of an experienced Consultant for Tax Expenditure Reporting and Evidence Based Revenue Forecasting for preparing breakdown of detailed tax expenditures along with cost & beneficiaries of each exemption & concession, and evidence-based revenue forecasts in the Annual Budget Statement of Federal Government. This task has been covered under the Disbursement Linked Indicator number 2 (DLI-2), titled “Transparent Tax System” of the above-referred program of the World Bank/ FBR.

Scope of Services

- Prepare detailed tax expenditure report of FBR for federal taxes for TY 2021 as per international best practices and evidence-based revenue forecasting. Including setting up of detailed benchmarks, i.e., study and document estimates of tax expenditures of income tax, sales tax, customs, and federal excise.
- Study of tax exemptions and concessions in Income Tax, Sales Tax, Customs, and Federal Excise, and measure costs and identifying beneficiary of each exemption and concession.

INCOME TAX

- Identifying and gathering of necessary third-party data for measuring estimates of tax expenditures through correspondence, in liaison with Project Director DLI # 2 including study of third-party data and estimate cost of revenue forgone.
- Liaison with PRAL for obtaining required data for estimating costs of exemptions and concessions
- Analysis of income tax returns and audited accounts of beneficiaries of income tax exemptions and concessions, to calculate cost of exemptions and concessions
- Compare estimates of income tax expenditures through revenue forgone vs. revenue gain approaches

SALES TAX

- Estimate Sales Tax expenditures for FY 2021 through Supply-Use Tables based on National Accounts including implement VAT/GST Gap Model (Consumption side)
- Liaison with Customs wing to prepare estimates and beneficiaries of Customs
- Using appropriate econometric and/or statistical models for conducting evidence-based revenue forecast for FBR for FY 2022-2024

Qualifications and Experience

- PhD in Economics or a Masters in Economics from HEC recognized university or, related fields such as public policy, fiscal policy design/ analysis, accountancy;
- Chartered Accountants and those holding equivalent accounting and financial designations (CFA) are equally eligible for the position.
- In-depth knowledge of taxation, including tax policy and tax laws, is a mandatory requirement.
- A minimum of three (for PhD) to five (for Masters/ CA/ CFA) years research experience in tax policy and laws.
- Excellent logical, interpersonal, communication (both oral and written) and analytical skills.
- Hands-on experience of Microsoft Office (Word, PowerPoint, Outlook and Excel) with proficiency in making plans, policies and procedures.

Selection Process

An individual consultant will be selected in accordance with process stipulated in accordance with “World Bank: Procurement Regulations for Investment Project Financing Goods, Works, Non-Consulting and Consulting Services” (July 2016) revised November 2017 & August 2018.

Financial Economist for Chairman Office (Federal Board of Revenue)

Background and Objectives

The Federal Board of Revenue "FBR" is striving to be a modern, progressive, effective, autonomous and credible organization for optimizing revenue by providing quality service and promoting compliance with tax and related laws. The aim of FBR is to strengthen the existing policies and procedures vis-a-vis introducing innovative approaches applied to entire financial and economic framework. To achieve these ambitious goals, FBR intends to acquire services of a dedicated and seasoned "Financial Economist".

The Financial Economist will conduct research in collaboration with in FBR and not institutions, review literature on financial and economic reforms, to identify global best practices that can be applied to the Pakistan (FBR) context. The Economist will serve as a knowledge management expert for financial and economic reforms. (S)he will network with other government departments and academic/research institutions collaborating to develop interventions towards sustainable and credible tax culture.

The Economist shall ensure provision of top quality, innovative policy advisory services to the FBR and facilitate in capacity development and knowledge building, in support of and the attainment of the respective objectives, focusing on the following areas:

- Collect, analyze and synthesis micro and macro-economic data and information related to desired goals, paying attention to the capacity development aspects, and propose policy options.
- Monitoring progress on economic development and advise FBR on policy interventions to achieve targets;
- Provide high-quality development advice in policy dialogue with government, development/ international partners and other strategic partners on economic issues, most notably in relation to economic growth
- Organize capacity development opportunities for government officials in the formulation of key policies, plans and programs, including appropriate macroeconomic, fiscal and medium-term expenditure frameworks;
- Keep abreast of regional and global economic trends and issues and analyse its implications for Pakistan.

Scope of Services

The Economist shall provide advice and support to the Chairman office in the following areas including but not limited to:

- Provides high quality analysis and advice on issues related to economic development that could inform national and sub-national policies with regard to the achievement of revenue targets.
- Undertake high quality analysis and interpretation of economic and statistical data with a view to provide policy and strategic advice;
- Prepare, review, and present policy papers and briefs for senior FBR officials on issues related to economic development;
- Identification of policy interventions and areas for FBR support and interventions;
- Analysis of public policies aimed at economic development with the objective to assess their effectiveness, impact and provide recommendations accordingly;
- Review and disseminate best practices and lessons learnt from implementation of various policies and reforms;
- Assist the FBR in the preparation of research strategy, periodic reports, and annual work plan.
- Undertake economic analysis of FBR ongoing and planned interventions.
- Review global and national literature to identify best practices and create a body of evidence to support development/design of new programs or to improve the design of ongoing ones.
- Oversee the preparation of the FBR's economics output and publications, in line with its mandate.

Qualifications and Experience

- PhD or advanced university degree (at least Masters or equivalent) in Economics, Economic modelling, Macroeconomics; Econometrics, Development Macroeconomics; Applied Statistics, or any relevant field.
- At least 15 years of post-qualification work experience with demonstrated experience in developing financial models and forecasts to assist in developing cost-effective interventions.
- Extensive experience in research and policy-level analysis, including in formulation, monitoring and evaluation of strategies and development programmes/ projects;
- Demonstrated experience in the usage of computers and office software packages, experience in handling of web-based management systems and advanced programmes for statistical analysis of data.
- Good knowledge of national economic and financial policy and legislative framework and of international standards.
- Excellent written and verbal communication including the presentation of forecasts, to a wide range of technical and non-technical audiences.
- Ability to compile and analyze data and prepare comprehensive reports.

Selection Process:

An individual consultant will be selected in accordance with process stipulated in accordance with “World Bank: Procurement Regulations for Investment Project Financing Goods, Works, Non-Consulting and Consulting Services” (July 2016) revised November 2017 and August 2018.