



TERMS OF REFERENCE

International Consultant on EU approximation of Moldovan legislation on Indirect Taxation

Job title:	International Consultant on EU approximation of Moldovan legislation on Indirect Taxation (VAT, excise duties)
Duty station:	Chisinau, Moldova
Reference to the project:	Building Institutional Capacity of the Ministry of Foreign Affairs and European Integration
Contract type:	Individual Contract (IC)
Expected workload:	Up to 30 working days
Starting date:	January 2015

BACKGROUND:

Relations between the Republic of Moldova (RM) and the European Union (EU) formally started with the signing of the Partnership and Cooperation Agreement (PCA) in 1994 that entered into force in 1998. The PCA established the basic principles of cooperation between RM and EU and was designed for a 10 year period.

The Partnership and Cooperation Agreement will soon be replaced by an Association Agreement which includes a Deep and Comprehensive Free Trade Area (DCFTA). The documents provide for political association and economic integration and have been initialed in Vilnius in November 2013.

For the Republic of Moldova the AA represents a reform agenda which is based on a comprehensive program of legal harmonization with EU *acquis communautaire*.

Quality standards and rules, sanitary rules, intellectual property rights, trade facilitation, public procurement and competition, energy trade and other, require a gradual rapprochement and the country undertook to approximate its legislative framework to the EU norms, standards and good practices as well as with relevant international instruments.

UNDP and its international partners are committed to assist Moldova, through technical and financial assistance, in promoting costly legal and institutional reforms that the Association Agreement entails.

The Project "Building Institutional Capacity of the Ministry of Foreign Affairs and European Integration (MFAEI)" aims at strengthening the institutional capacity of the MFAEI as lead institution in the AA negotiation process. In the same context, the Project seeks to contribute to developing EU integration capacities of key line ministries through aligning relevant policies, administrative and institutional arrangements, legislation, procedures and best practices to EU standards and requirements.

Objective

The Project will contract an International Consultant to consult and raise capacity of the Moldovan Ministry of Finance in upgrading and EU approximating national legislation, institutional arrangements, procedures and best practices in the area of Indirect Taxation.

This objective should be met through the following activities and through the following deliverables:

Key activities

- Conduct a thorough analysis of the national legislation on taxation related to indirect taxes (VAT, excise duties) with regard to assessing its compliance with relevant EU Directives and Regulations, in line with the specific provisions of the Association Agreement between the Republic of Moldova and EU;
- Support the Ministry of Finance in drafting legislations/legislative amendments and accompanying documentation, such as legislative impact analysis on the national public budget, with a view to transposing and implementing the EU legal framework related to indirect taxes (VAT, excise duties);
- Offer the Ministry of Finance the necessary guidance and advise on how to improve its institutional arrangements and procedures in line with best EU practices in the indirect taxation (VAT, excise duties);
- Draft a final mission report and share the findings and recommendations with key stakeholders during at least one workshop.

Deliverables

- Report on the current legal situation in the area of indirect taxation (VAT, excise duties) containing a comparative analysis with relevant EU law, policies and best practice drafted.
- Legislation/legislative amendments and supporting documentation related to indirect taxes (VAT, excise duties) drafted.
- Institutional arrangements within the Ministry of Finance and procedures brought in line with best EU practices

- Workshop with beneficiaries including presentation of final mission report delivered.

Result

Moldovan legislation on Indirect Taxation compliant with EU norms and best practices.

Resources

30 working days (a minimum 20 of which in Moldova) within maximum two missions.

Mission schedule:

The assignment shall be undertaken in the period January - March 2015 with detailed timetable to be agreed with the Beneficiaries.

The 30 working days allocated for this task should be used approximately as follows:

Deliverable/milestone	Indicative timeframe
Report on the current legal situation in the area of indirect taxation (VAT, excise duties) containing a comparative analysis with relevant EU law, policies and best practice.	8 days
Draft legislation/legislative amendments and supporting documentation related to indirect taxes (VAT, excise duties).	20 days
Workshop with beneficiaries including presentation of final mission report.	1 day
Reporting	1 day
Total	30

All deliverables should be agreed with the UNDP and the Ministry of Finance, and be provided in hard and electronic copy.

Institutional arrangements:

The International Consultant will work in close collaboration with the UNDP and the Ministry of Finance – for substantive aspects of the assignment, and under the direct supervision of the Project Manager – for administrative aspects.

The International Consultant will be located in the premises of the Ministry of Finance and will work closely with the Ministry's staff. The Ministry will provide the Consultant working space, access to Internet, printer and telephone line.

Payments shall be made upon acceptance of deliverables by beneficiary and UNDP Project Manager.

Qualifications Required:

Academic Qualification

- Relevant Bachelor degree in Finance, Taxation, Economics. Relevant Master's Degree would be an asset.

Experience

- Minimum 5 years' work experience in the field of Taxation, primarily in the indirect taxation in one of the EU Member States ;
- Proven experience in the field of approximation with the EU acquis on taxation, primarily the EU Directives and Regulations on VAT and excise duties, and also conducted/participated directly in the approximation of indirect tax laws in one of the EU Member State
- Proven experience in tax policy making, primarily in indirect tax area.
- Experience in a senior position in a state institution/mandated body responsible for the approximation/harmonization of indirect tax laws would be an asset

Competencies

- Strong analytical and drafting skills.
- Ability to analyse, plan, communicate effectively with stakeholders and present ideas clearly and effectively.
- Demonstrated interpersonal and diplomatic skills.
- Ability to enter new environments, adapt quickly and produce immediate results.
- Computer literacy - competent user of Microsoft Office programs.

Language requirements

- Fluency in written and spoken English. Knowledge of Romanian or Russian would be an asset.

Resources:

The period of the assistance: January – March 2015

Documents to be included when submitting the proposals:

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

1. Proposal: explaining why they are the most suitable for the work;
2. Financial proposal specifying a total lump sum amount;
3. Personal CV including past experience in similar projects and **at least 3 references.**