

INDIVIDUAL CONSULTANT PROCUREMENT NOTICE

Date: 18 June 2015

Country: Republic of Moldova

Description of the assignment: National Consultant to assess the Moldovan legislation on immovable property taxation

Project name: Democracy Programme / Parliament

Period of assignment/services: 35 working days within a 2,5 months assignment

Proposals should be submitted online by pressing the "Apply Now" button no later than 03 July 2015

Requests for **clarification only** must be sent by standard electronic communication to the following e-mail: sergiu.galitchi@undp.org UNDP will respond by standard electronic mail and will send written copies of the response, including an explanation of the query without identifying the source of inquiry, to all applicants.

1. BACKGROUND

In the context of Moldova's efforts towards deeper EU integration, the approximation of tax legislation and systems is of particular importance. According to the Association Agenda between the European Union and the Republic of Moldova and to ensure the implementation of the Deep and Comprehensive Free Trade Area Agreement (DCFTA), the Republic of Moldova shall gradually harmonize the tax legislation in line with EU acquis.

The Activity Programme of the Government for 2015-2018 envisages the need to improve the taxation legislation. This need is reiterated in the national fiscal policy, which foresees a review of the natural persons' immovable property taxation legislation to be conducted in 2015.

In EU countries recurrent tax on immovable property revenue is an important source of revenue for local budgets. For countries with developing economies, it is important to establish an effective system of real property taxation in order to create a basis for decentralization of public governance.

It is the responsibility of parliamentary Committee on Economy, Budget and Finance (CEBF) to scrutinise the way government operates in terms of taxation policy and to hold it account where performance falls short. Where the Parliament's work identifies inefficiency or ineffectiveness, it should make recommendations for improvement. This can be assured through gathering of evidences on the appropriateness of Government plans and actions, and communicating conclusions and any recommendations for improvement to the Parliament.

In order to assure that Parliament oversight over Government policies and legislation on taxation and valuation of the natural persons' immovable property, is based on evidence and independent analysis, UNDP is looking to hire a national consultant to support the Committee on Economy, Budget and Finance (CEBF) to carry out its legislative and the oversight functions.

2. SCOPE OF WORK:

The expected output for the national consultant's assignment is to support the CEBF in carrying out its legislative and fiscal oversight functions.

The National Consultant will support the Committee in conducting a thorough assessment of the national

legislation of the Republic of Moldova on natural persons' immovable property taxation, policies, methods and techniques applied in the taxation and valuation of the immovable property of natural persons.

The national consultant will guide the CEBF in the process of carrying out the gaps analyses of the natural persons' immovable property taxation national legislation, in particular with regards to its compliance with the EU standards. Subsequently, recommendations shall be provided for improvement of the legislative framework and actions to be taken to bring the legislation on taxation of natural persons' immovable property in line with the EU law and the international instruments mentioned the Association Agreement.

Moreover, the national consultant is expected to offer support to the CEBF in carrying out a research to identify the best EU and international practices applicable to the Republic of Moldova in using the revenues from the tax on immovable property for the local budgets, presenting the best methodologies in taxation and valuation of immovable property of natural persons, including the taxation of land depending on the designated use of the land.

For detailed information, please refer to Annex 1 – Terms of Reference.

3. REQUIREMENTS FOR EXPERIENCE AND QUALIFICATIONS

- I. Academic experience:
 - University degree in Finance, Taxation, Economics. Relevant Master's Degree would be an asset;
- II. Knowledge and Experience:
 - At least 7 years of relevant professional experience in the field of taxation, counselling and/or implementing legal harmonization processes in the field of taxation.
 - Experience in comparative analysis, research, assessment on the implementation of the taxation legislation and policies would be an asset;
 - Experience in organizing public hearings at the Parliament or Government level will be strong asset;
- III. Competencies:
 - Knowledge of the EU and international legal framework on natural persons' immovable property taxation and mechanisms for setting these taxes would be an asset;
 - In-depth knowledge of Moldovan legal framework on taxation, tax policy making, methodologies and techniques, primarily in taxation of natural person's immovable property area and valuation of real estate property would be an asset;
 - Strong analytical and drafting skills;
 - Ability to analyse, plan, communicate effectively orally and in writing, draft report, organize and meet expected results, adapt to different environments (cultural, economic, political and social);
 - Fluency in Romanian and English. Knowledge of Russian would be an advantage.

Skills: Computer literacy and ability to effectively use office technology equipment, IT tools.

The UNDP Moldova is committed to workforce diversity. Women, persons with disabilities, Roma and other ethnic or religious minorities, persons living with HIV, as well as refugees and other non-citizens legally entitled to work in the Republic of Moldova, are particularly encouraged to apply;

4. 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. Duly completed P 11 / CV, including past experience in similar projects and at least 3 references.

5. FINANCIAL PROPOSAL

The financial proposal shall specify a total lump sum amount, and payment terms around specific and measurable (qualitative and quantitative) deliverables (i.e. whether payments fall in installments or upon completion of the entire contract). Payments are based upon output, i.e. upon delivery of the services specified in the TOR. In order to assist the requesting unit in the comparison of financial proposals the financial proposal shall include a breakdown of this lump sum amount (including fee, taxes, travel, per diems, and number of anticipated working days).

Travel

All envisaged travel costs must be included in the financial proposal. This includes all travel to join duty station/repatriation travel. In general, UNDP should not accept travel costs exceeding those of an economy class ticket. Should the IC wish to travel on a higher class he/she should do so using their own resources.

In the case of unforeseeable travel, payment of travel costs including tickets, lodging and terminal expenses should be agreed upon, between the respective business unit and Individual Consultant, prior to travel and will be reimbursed.

6. EVALUATION

Initially, individual consultants will be short-listed based on the following minimum qualification criteria:

- University degree in Finance, Taxation, Economics. Relevant Master's Degree would be an asset;
- At least 7 years of relevant professional experience in the field of taxation, counselling and/or implementing legal harmonization processes in the field of taxation.

The short-listed individual consultants will be further evaluated based on the following methodology:

Cumulative analysis

The award of the contract shall be made to the individual consultant whose offer has been evaluated and determined as:

- a) responsive/compliant/acceptable, and
- b) having received the highest score out of a pre-determined set of weighted technical and financial criteria specific to the solicitation.

* Technical Criteria weight – 60% (300 pts)

* Financial Criteria weight – 40% (200 pts)

Only candidates obtaining a minimum of 210 points would be considered for the Financial Evaluation.

Criteria	Scoring	Maximum Points Obtainable
Technical		
University degree in Finance, Taxation, Economics. Relevant Master's Degree would be an asset;	<i>University degree – 10 pts., MA– 20 pts., PhD – 30 pts.</i>	30
At least 7 years of relevant professional experience in the field of taxation, counselling and/or implementing legal harmonization processes in the field of taxation.	<i>7 years – 40 pts., each additional year of experience – 5 pts. up to a maximum of 80 points;</i>	80

Experience in comparative analysis, research, assessment on the implementation of the taxation legislation and policies would be an asset;	<i>Yes – up to 30 pts., No – 0 pts.</i>	30
Experience in organizing public hearings at the Parliament or Government level will be strong asset;	<i>Yes – up to 40 pts., No – 0 pts.</i>	40
<u>Interview</u>	<ul style="list-style-type: none"> - Knowledge of the EU and international legal framework on natural persons' immovable property taxation and mechanisms for setting these taxes would be an asset (<i>up to 30 pts.</i>); - In-depth knowledge of Moldovan legal framework on taxation, tax policy making, methodologies and techniques, primarily in taxation of natural person's immovable property area and valuation of real estate property would be an asset (<i>up to 30 pts.</i>); - Strong analytical and drafting skills (<i>up to 20 pts.</i>); - Ability to analyse, plan, communicate effectively orally and in writing, draft report, organize and meet expected results, adapt to different environments (cultural, economic, political and social) (<i>up to 20 pts.</i>); - Fluency in Romanian (10 pts.) and English (10 pts.). Knowledge of Russian would be an advantage (<i>up to max 20 pts.</i>); 	120
Maximum Total Technical Scoring		300
<u>Financial</u>		
Evaluation of submitted financial offers will be done based on the following formula: $S = F_{min} / F * 200$ S – score received on financial evaluation; Fmin – the lowest financial offer out of all the submitted offers qualified over the technical evaluation round; F – financial offer under consideration.		200

Winning candidate

The winning candidate will be the candidate, who has accumulated the highest aggregated score (technical scoring + financial scoring).

ANNEXES:

ANNEX 1 – TERMS OF REFERENCES (TOR)

ANNEX 2 – INDIVIDUAL CONSULTANT GENERAL TERMS AND CONDITIONS