

MINISTRY OF FINANCE, PLANNING AND ECONOMIC DEVELOPMENT
THE RESOURCE ENHANCEMENT AND ACCOUNTABILITY PROGRAMME
(REAP)

TERMS OF REFERENCE FOR THE POSITION OF
DOMESTIC RESOURCE MOBILISATION SPECIALIST

A. BACKGROUND

The Government of Uganda (GoU) has, since the early 1990s, been pursuing strategic reforms in Public Financial Management (PFM) systems aimed at supporting the Government's goal of poverty eradication through the achievement of good governance, sustainable growth targets and a stable macroeconomic environment as reflected in the National Development Plan and Vision 2040.

The Government, through the Ministry of Finance, Planning and Economic Development, is implementing the Resource Enhancement and Accountability Programme (REAP) as the prime framework for the implementation of Public Financial Management (PFM) Reform Strategy (2018-2023). The overall objective of the REAP is to enhance resource mobilisation, improve planning and public investment management, and strengthen accountability for quality, efficient and effective service delivery.

The programme is jointly funded by the Government of Uganda and multi-donor basket funding arrangement agreed under a Memorandum of Understanding (MoU). A Public Expenditure Management Committee (PEMCOM) provides policy guidance to the reform efforts coordinated around the PFM Clusters.

Pursuant to the above objective, a Domestic Resource Mobilisation Strategy (DRMS - 2019/20 – 2023/24) is under implementation. The Strategy was developed in collaboration with several Institutions and stakeholders including Uganda Revenue Authority, Civil Society and Development Partners. The core objective of the DRMS is to improve revenue collection by enhancing the tax-to-GDP ratio to between 16-18% in the next five financial years. It is expected that this will bring Uganda closer to her peers in Sub-Saharan Africa.

In setting the objectives of the DRMS, the Government was cognisant of the need to balance between the following competing objectives;

- (i) to raise additional revenues to finance the government's Budgetary priorities;

- (ii) to encourage a healthy flow of investments; and
- (iii) to address issues of fairness and transparency in the tax system.

The DRMS proposes interventions to enhance the stability and sustainability of the tax system, transparency in tax policy making process and improved efficiency and integrity in tax administration. This is expected to build the confidence for both new and existing businesses. The benefits of the Strategy will depend on its full and effective implementation.

The Ministry has already requested support from USAID's Domestic Revenue Mobilization for Development (DRM4D) project under which several initiatives have already begun to enable the DRMS through new legislation. These initiatives include a new draft Value Added Tax (VAT) law and new draft Income Tax law and draft Tax Procedures Code law which are under preparation. Support has also been provided for review of Uganda's Double Taxation Agreements (DTA) and a number of existing treaties have already been reviewed. In addition, an Excise Tax Policy Consultant has been engaged to review excise duty policy and advise accordingly. Extensive training on Tax Policy is being conducted in collaboration with the International Bureau of Fiscal Documentation (IBFD).

As part of the DRMS implementation, the Ministry now seeks to recruit a Specialist to provide technical support and facilitate the DRMS implementation in line with set targets and timelines. The DRMS Specialist will report to the Commissioner, Tax Policy Department (TPD) in the Ministry of Finance, Planning and Economic Development, and also work closely with the Uganda Revenue Authority (URA) and other key stakeholders, notably: relevant Government Ministries, Departments and Agencies (MDAs); Development Partners (DPs); the Private Sector; and Civil Society groups, among others.

B. SCOPE OF WORK AND TASKS

The scope of work will include, but is not limited to:

- a) Ensure effective tracking of implementation and achievement of key actions and results enshrined in the DRMS.
- b) Provide technical facilitation to the implementation of the DRMS, including the formulation and review of related work plans.
- c) Provide technical support to the DRMS Technical Working Group particularly with respect to undertaking studies and analyses key issues under consideration of, or to be considered by the DRMS Technical Working Group.
- d) Prepare and submit monthly Progress reports on implementation of the DRMS interventions and advise on the effectiveness and efficiency of DRMS implementation.

- e) In line with the recommendations in the DRMS, prepare policy papers with specific and quantified recommendations, particularly on how to generate additional government revenue.
- f) Undertake impact assessments of critical changes to tax policies implemented in the past to ascertain their effectiveness and identify possible reforms to the tax system.
- g) Identify and facilitate efforts to increase awareness on the DRMS at all levels, across the public and private sectors.
- h) Undertake the studies specified in objectives (a), (b) and (c).
- i) Coordinate the implementation of the interventions in DRMS. This will include support towards the holding of regular policy and technical level meetings and tracking and follow-up of key actions agreed on in such meetings.
- j) Provide technical support and mentorship to TPD staff, particularly in the area of research and analysis of tax policy and tax administration issues pertinent to DRMS implementation and the formulation and review of tax policy and tax administration.
- k) Provide regular technical advice and commentary on DRMS intervention designs and implementation activities.
- l) Provide technical input and guidance on tax policy briefings and draft position papers to be shared within Government and the general public.
- m) Establish an up-to-date database on revenue collection and indicators of tax policy and administration performance to ease the monitoring of tax revenues, data sharing, and enhancing the scope for policy analysis.
- n) Provide technical and administrative support to DRMS Steering Committee.
- o) Any other assignments related to, and consistent with, the above.

C. KEY DELIVERABLES/OUTPUTS

1. Technical and policy papers on emerging issues pertinent to enhancing the effectiveness and efficiency of tax policy and tax administration to identify and advance measures to improve revenue mobilization and performance.
2. Monthly, Quarterly and Annual DRMS Implementation Reports.
3. Policy Briefs, Discussion papers, and management notes on the DRMS Implementation.
4. Mid-term DRMS Review report.
5. A database and framework for tracking key actions and results of the DRMS and outcomes of technical meetings and other stakeholder engagements.
6. Paper on DRMS-related tax policy and administration issues and measures for consideration in the annual budget process.

7. DRMS evaluation report focused on tracking the impact of DRMS interventions on revenue and the economy, with policy recommendations to inform the design of future interventions.

D. JOB REQUIREMENTS/QUALIFICATIONS AND EXPERIENCE

Education

Post-graduate Degree in Economics, Business Administration, Commercial Law, Taxation, Business and Investment Analysis, and other related fields.

Experience

She or he must possess at least 10 years of relevant work experience with a solid understanding of Uganda's Economic structure, tax system, revenue administration and Private Sector developments. Experience in public relations is an added advantage.

E. TERMS OF CONTRACT

The Domestic Resource Mobilization Specialist shall be appointed on an initial contract for one year, renewable based on need and satisfactory performance.