



The Gambia Fiscal Management Development Project

Ministry of Finance and Economic Affairs

The Quadrangle, Banjul, The Gambia

Tel: +220 420 2371/420 2378; email address: mfgfmdp@gmail.com

Language of Notice *
English

Deadline for submission of expressions of interest *
30-Jan-2024

Local Time *
12: 30

REQUEST FOR EXPRESSIONS OF INTEREST

(CONSULTANCY SERVICE – INDIVIDUAL BASE SELECTION)

Name of Project: The Gambia Fiscal Management Development Project (P166695)

Assignment Title: Development of the Domestic Resource Mobilizations

Reference No. GM-PPPPE-389761-CS-INDV

1. Background:

The Gambian economy is a service-based economy- with the service sector and agriculture being the major contributors to GDP of 58.2% and 25.7% respectively at end of 2022. As a result, the service sector remains a major driver of tax revenue collections to finance government social spending and development financing.

2. Objectives and Scope of Work:

The objective of the assignment includes: -

- Conduct a comprehensive review of relevant tax policies, laws and tax administration processes and procedures, and advice on measures to improve the tax administration and policy environment for Domestic Resource Mobilization.
- Conduct a department-wide review/assessment of procedures and internal control systems at GRA and advise on strategies to addressing identified limitations
- Assess domestic resource mobilization gaps and how to tap the potentials.



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- Conduct a comprehensive assessment of tax automation within GRA and identify areas for improvements
- Conduct excise duty diagnostic to improve domestic resource mobilization on excisable products.
- Perform a review of the exemptions and remissions clauses in existing revenue laws and other related legislations and how losses associated to these can be managed in the most efficient manner.
- Conduct a performance analysis of tax and non-tax revenue collections and advise on policy and strategies to improving compliance cost, performance and efficiency in revenue collection.
- Conduct a stakeholder consultation with MDAs, Development Partners, CSOs, private sector to help identify constraints to DRM and provide broad-based measures to improve DRM in the Gambia.
- perform a thorough review of institutional arrangements between tax policy and tax administration and provide recommendations/suggestions on global best practices
- Assess informal sector taxation and identify constraints to formalization and growth of MSMEs as well as advise on strategies to improve the formalization of the sector.
- Identify potential new sources of sustainable revenues- particularly on how to generate additional government revenue for development financing.
- Perform an assessment on existing revenue mobilization structures, policies, and procedures in GRA and all other revenue collecting MDAs and Local Governments.
- Review compliance risk management of customs and domestic taxes processes and procedures to inform necessary adjustments in compliance risk management in administrative and policy processes and procedures.
- Undertake impact assessments of suggested critical changes to tax policies and ascertain their impact and identify possible reforms to the tax system.
- Conduct a compliance risk assessment and develop a compliance management plan, streamlining compliance risk management of both Customs and Domestic taxes in the DRM strategy.
- Establish a database on tax policies, 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.

3. JOB REQUIREMENTS/QUALIFICATIONS AND EXPERIENCE:

3.1. EDUCATION:

1. Post-graduate Degree in Economics, Business Administration, Commercial Law, Taxation or Business and Investment Analysis.
2. Experience in Revenue administration and tax policy formulation and design.



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3.2.EXPEREINCE:

1. Lead Consultant must possess at least 10 years of relevant work experience.
2. Demonstrable understanding of the Gambia's Economic structure, tax system, revenue administration and Private Sector development.
3. Experience in public relations and TADAT assessments is an added advantage.

Submission Requirements:

The Ministry of Finance and Economic Affairs (MoFEA) through the **Gambia Fiscal Management Development Project**, now invites eligible consulting firms to indicate their interest in providing the Services. Interested Consultant firms should **provide information demonstrating that they have the required qualifications and relevant experience to perform the Services.**

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" dated September 2023** ("Procurement Regulations"), setting forth the World Bank's policy on conflict of interest.

A Consultant will be selected in accordance with the **Consultant Services - individual Selection (CS)** method set out in the Consultant Guidelines. Further information can be obtained at the address below during office hours from **09:00 to 16:00** Monday to Thursday and 09:00 to 12h30 on Friday.

Expressions of interest should be delivered in a written form to the address below (in person, **or by mail**) on or before **30 January 2024 at 12h30 GMT**

Gambia Fiscal Management Development Project GFMDP

Royal Insurance Building

2nd Floor, Kotu Bertil Harding Highway

The Gambia

Email: nsosseh@gfmdp.com and ygassama@gfmdp.com