

ODI – BUDGET STRENGTHENING INITIATIVE**TERMS OF REFERENCE – ADVISOR TO THE REVENUE AND TAX POLICY DIVISION,
MINISTRY OF FINANCE AND DEVELOPMENT PLANNING, LIBERIA****A. Background**

The Overseas Development Institute's (ODI) Budget Strengthening Initiative (BSI) supports the world's poorest, most fragile, and most conflict-affected states to develop more effective, transparent, and accountable systems for managing public finances. The project works in collaboration with a network of international development partners (including the IMF, African Development Bank, and World Bank) to provide high-level, country-tailored policy advice on budget issues, revenue administration and mobilisation, aid and debt management, and financing service delivery to governments of fragile states. The BSI Liberia project is hosted by ODI's Development and Public Finance programme, which covers research on public finance policy and institutional reform, the role of public finance reform in driving development outcomes, and work on promoting effective resource management and mobilisation. Currently, BSI operates in Liberia, Uganda, Mali, and Sierra Leone. BSI has also operated in the DRC and South Sudan, provided support to the secretariat of the g7+ group of fragile states, and offered advice and assistance on the New Deal for Fragile States.

The initiative aims to build stronger financial governance in fragile states by providing flexible, demand-driven support to address bottlenecks or obstacles to progress in implementing government reform plans and fill gaps in the assistance provided by donors.

It operates according to a number of principles:

- Building relationships of trust and offering independent and confidential advice.
- Being politically informed.
- Taking into account the incentives of counterparts and other stakeholders to anticipate political and programmatic risk.
- Being responsive to the particular needs and wishes of its partner countries, avoiding pre-conceived approaches and institutional templates.
- Employing an iterative, problem-driven approach to systems and capacity development.

More information on ODI's advisory services can be found here: <https://odi.org/en/about/advisory-services/>

B. About the role

The Overseas Development Institute's Budget Strengthening Initiative is seeking applications for an advisor to work with the Revenue and Tax Policy Division of the Ministry of Finance and Development Planning in Monrovia, Liberia.

The role will involve developing partnerships and working effectively with ministers, analysts, and policymakers to strengthen the Revenue and Tax Policy Division's (RTPD) capabilities to design and implement effective tax policies that support domestic resource mobilisation and the Government of Liberia's (GoL) pro-poor policy agenda. The country advisor will work with the Ministry of Finance and Development Planning (MFDP), reporting directly to the Assistant Minister for Revenue and Tax Policy (AMR) and working alongside staff in the RTPD. The role combines technical assistance with on-the-job training of counterparts and collaborative working. Any support provided to the development of policy, strategy, procedures, or systems should be done in a consultative manner with those counterparts. Technical support and advice provided under BSI is provided to the partner government in confidence.

The length of the initial contract would be approximately nine months beginning autumn 2021, with a possible option to extend with agreement of the AMR and ODI, or potential to move into another tax policy role within ODI. The post is based in Monrovia, Liberia and the advisor is expected to relocate for the role. Consideration will be given to flexible arrangements for the right candidate, which could combine significant periods of time on the ground in Monrovia with some short periods of remote working. In addition to working with government counterparts and reporting to the AMR, the advisor will report to the BSI Country Programme Director.

C. Main duties

- Advise the AMR on key tax policy proposals for the 2022 and 2023 budgets, including potential measures in personal income tax, corporate income tax, indirect taxes, and customs duties, depending on the economic and political priorities of the GoL.
- Support the RTPD to produce analysis of tax policy proposals, including estimates of the cost or yield of measures, the distributional impacts on households and businesses, and the macroeconomic impacts.
- Support the RTPD and Liberia Revenue Authority (LRA) to improve reporting of tax expenditures in an annual report published alongside the budget, including expanding coverage of estimates of revenue foregone to all tax expenditures.
- Support ongoing preparations to introduce a Value-Added Tax (VAT) to replace the current Goods and Services Tax (GST), working with the VAT implementation working group.
- Strengthen capabilities of staff in the RTPD to make better tax policies through on-the-job training and other initiatives, such as facilitating structured training workshops or encouraging participation in online workshops and events.
- Provide support to the AMR and RTPD on ad hoc tax policy, the drafting of tax legislation and regulations, and other tax policy issues as required.

D. Qualifications, experience, and competencies

- At least an undergraduate degree in economics, public administration, development studies, business administration, or other relevant professional field (a Master's degree is preferred).

- At least 5 years' experience working in a finance ministry, revenue authority, or other policy-making ministry or agency in a tax policy role. Consideration will be given to an exceptional candidate with experience working on tax policy in a think tank, research institute, or international organisation.
- Experience working in tax policy development, research, or analysis.
- Experience working in developing countries is preferred and experience of working in fragile states is desirable.

All candidates will need to demonstrate the following core competencies:

- Building and managing effective relationships, including the ability to navigate complex political environments.
- Supporting and coaching others to deliver change.
- Strategic planning and decision making.
- Analysis and use of evidence.
- Good written and oral communication skills.
- A creative and entrepreneurial approach to overcoming barriers and making change happen, and the ability to cope in demanding environments.
- High levels of enthusiasm, resilience, and a can-do attitude.

E. Other details

- Applicants on or considering periods of extended leave from national and international organisations are welcomed.
- Applicants do not need to be located in London and experts from developing countries or fragile states are particularly encouraged to apply.
- PLEASE NOTE the contract offered is for the supply of consultancy services and will not constitute a contract of employment with ODI.
- Remuneration will be competitive within the international charitable sector, dependent on the experience of the successful candidate.

F. Application process

Interested candidates should submit a CV and a (maximum) 2-page covering letter outlining how your qualifications, competencies, and experience match those outlined above to dpfrecruitment@odi.org.uk.

Please use the email subject line 'BSI Liberia – Tax Advisor Application'. If you have any questions about the role, please get in touch with Ruby Morgan-Bennett (r.morgan-bennett@odi.org.uk).

The deadline for applications is COB on Sunday 10th October. Please note, candidates are encouraged to apply as soon as possible as interviews will be held on a rolling basis where suitable candidates are identified, not necessarily after the closing date.