



CALL FOR EXPRESSION OF INTEREST

REVIEW AND COMPILATION OF EXISTING STUDIES AND REPORTS ON TAX INCENTIVES IN NIGERIA

ActionAid Nigeria (AAN) is an affiliate of ActionAid International, a global alliance of organisations working towards achieving a world without poverty and injustice in which every person enjoys the right to a life with dignity. As a large and visible development organisation, ActionAid works in more than 40 countries in Africa, Asia, Europe and America. At AAN we work within poor and excluded communities to promote respect for the human rights of all. Our work extends beyond the people in these communities to relevant authorities with a view to empowering the people to take necessary action to end poverty. Since 1999, AAN has focused on social justice, gender equality and poverty eradication using the Human Rights Based Approach. AAN functions on the premise that protecting and fulfilling the human rights of people living in poverty will contribute to the eradication of poverty and injustice in Nigeria.

A. Background

ActionAid's Tax Power Campaigns commenced in Nigeria in 2013 preceded by a public presentation of studies into tax and development resourcing/alternate development strategies. Around this time, the Civil Society and Legislative Advocacy Centre (CISLAC – a national NGO) also launched its campaign on tax justice. Since then, the tax justice campaign has gained traction in Nigeria. Issues on tax incentives and fair taxes have been mainstreamed in national discourse. The conversation was raised to public debate engaging with the media, and media practitioners. By the end of 2018, the global campaign wound down.

Despite the accomplishments since 2013, more work needs to be done on taxation at the national level. The organisation has decided to put greater emphasis on progressive

taxation. Therefore, the focus is now on developing tax systems that generate enough public revenue, distribute the contributions fairly and serve to bridge economic and gender inequalities. On the premise that tax policies and systems are decided nationally, the strategy is to work on the progressivity of national tax systems. This takes into consideration the contribution of small farmers, slum-dwellers, women within the informal sector and other marginalised groups, to national tax revenues in comparison with the rich and powerful. To achieve social justice through tax justice for all, economic policies must be viewed from a political lens and as a central concern.

AAN seeks a consultant to review and compile the existing studies and reports on tax incentives in Nigeria, and produce a detailed report on the history of tax incentives in Nigeria, the different models of tax incentives, the effectiveness of each of these and make comparisons with the Nigeria's tax incentives with the other countries'. He/she will interview relevant people or bodies (especially Tax Authorities), make compilation and report of these studies which he/she will submit to Actionaid Nigeria for documentation and publication.

Key deliverables and timelines

Deliverable/Expected progress	Duration	Start date (2019)	End date (2019)	Submission of deliverable (2019)
Completed review of the history of tax incentives in Nigeria, the different models of tax incentives in Nigeria, the guiding principles of the Nigeria's tax incentive and an analysis of the consistency of each of these models.	3 days	September 18	September 20	September 23

Review of Nigeria's tax incentives and comparisons with the tax incentives of other countries.	2 days	September 23	September 24	September 25
Comparison of the achievements of the Nigeria tax incentive with the intended achievements.; and a linkage between the tax incentive and economy improvement in Nigeria.	2 days	September 25	September 26	September 27
First draft of the compiled report on existing studies and reports on tax incentives in Nigeria.	1 day	September 27	September 27	September 30
Final draft of report (following review)	2 days	October 3	October 4	October 4

B. Qualifications and criteria for selection

- A minimum of 8 years' cognate experience working in the development sector with proven experience formulation of policies;
- Masters/PhD (Preferably not less than 8 years) in relevant field;
- Professional qualifications in taxation or tax related fields;
- Extensive consultancy experience with local and international organisation of at least 5 years;

- Sound knowledge of the system and administration of taxation in Nigeria and globally. This will be evidenced in previous work produced by the consultant;
- Demonstrable experience in developing focused, evidence-based, professional and precise research output. In this regard, evidence of work done on tax justice will be an advantage;
- Excellent writing and presentation skills;
- Telephone and email access;
- Good computer skills;
- Evidence of having undertaken similar assignments in the past;
- Availability within the period marked for the consultancy.

C. Place of Work & Administrative Support

The Consultant shall work in Abuja/Lagos (to be determined by ActionAid Nigeria) using his/her own tools and be supported with two (2) Enumerators which he/she shall select on his/her own. Should the Consultant desire to work from the AAN office in Abuja or Lagos, a workstation will be made available to the Consultant.

The selected Consultant will sign a contract with AAN for purpose of this consultancy.

D. Ownership of outputs

Outputs of the assignment shall belong to AAN.

E. Payment

Deliverable	Submission of deliverable	Percentage of total consultancy amount due
First draft of the compiled report on existing studies and reports on tax incentives in Nigeria.	September 30	50%
Final draft of report (following review)	October 4	50%

ActionAid shall deduct the statutory 5% With Holding Tax (WHT) for individuals and 10% for limited (LTD) and public companies (PLC); and remit to relevant authority. On the date payment becomes due, the consultant will submit an invoice requesting payment and clearly stating his/her Tax Identification Number (TIN).

F. TERMS OF REFERENCE

- Prepare questionnaires to address the needs and objectives of the review on tax incentives.
- Participate in the planning meeting with Actionaid Nigeria where he/she will explain the steps and methodologies to carry out the task
- Carry out a review on the history of tax incentives in Nigeria, the different models of tax incentives in Nigeria and organisations that have enjoyed/are enjoying the incentives.
- Review the national tax incentives of Nigeria and the effectiveness of each of the models.
- Determine the guiding principles of the tax incentive models in Nigeria.
- Determine the driving force for tax incentives in Nigeria.
- Determine the criteria and approval process of tax incentives in Nigeria.
- Analyse the different models of tax incentives in Nigeria and the consistency of each of models.
- Working with enumerators, interview the relevant bodies, organisations and beneficiaries on tax incentives in Nigeria.
- Compare the achievements of each of the tax incentive models with the intended achievements.
- Review the tax incentives of other progressive countries and make comparison with that of Nigeria.
- Analyse the effect of tax incentives in Nigeria and its impact on the citizens (especially the poor).
- Establish the linkage between tax incentives and the economy improvement in Nigeria.
- Draft the lessons around tax incentives practice in Nigeria.

- Recommend ways on how to improve on the Nigerian Tax Incentives.
- Compile the information from these reviews and researches and produce a report on them.
- Submit the completed report to Actionaid Nigeria.

G. Submission of expression of interest

Interested candidates are invited to apply by sending a CV detailing competency.

Applications must be submitted electronically to: procurement.nigeria@actionaid.org using the subject line *Development of policy briefs on tax treaties in Nigeria* **not later than Wednesday, 11th September 2019.**

Please note that only the successful applicant will be contacted.
