



## **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](mailto:mfgfmdp@gmail.com)

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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: Review of the Income and Value Added Tax Act, 2012 and incorporating the new business processes in a Draft Income and Value Added Tax Bill and a Draft Tax Administration Bill**

Reference No. **GM-PPPPE-367867-CS-INDV**

#### **1. Background:**

The Gambia Revenue Authority was created by the Gambia Revenue Authority Act No. 13 of 2004 as a semi-autonomous corporate body to administer, assess, and collect revenue; to provide for the efficient and effective administration of the revenue collecting system; and for matters connected therewith.

The establishment of the Authority brought together the former Departments of Central Revenue (Domestic Taxes) and Customs and Excise, all formerly within the Ministry of Finance and Economic Affairs, in order to enhance efficiency in tax administration and to reduce the compliance burden on taxpayers.

#### **2. Objectives and Scope of Work:**

As stated above, the main responsibility of the Gambia Revenue Authority is the collection of revenue due to government. Compliance with the tax laws is central in the administration of domestic taxes. These obligations include;

- i. Registration of taxpayers for all applicable taxes
- ii. Timely filing or lodgement of all tax returns or declarations



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iii. Reporting of complete and accurate information

iv. Payments of taxes due on time

The objective of the assignment is to review the Income and Value Added Tax Act, 2012, the BPR Report and other good practices in tax law and tax administration to:

1. Develop a Revised Income and Value Added Tax Bill and
2. Develop a Draft Tax Administration Bill

### **3. Expected Duration**

All activities/deliverables should be completed within five (5) months of signing the contract.

## **4. Qualifications, Experience, Competencies and Specification**

### **4.1. Individual Consultant**

The GRA's desire is to legislate for the taxes collected and the collection processes in line with best practice in tax administration. The assignment will require the services of a consultant with:

- Advance degree in law, Economics, Public Policy, or related field.
- A minimum of 20 years' experience in tax Policy, tax laws and tax administration.
- Prior legislative drafting experience
- In depth knowledge of international tax standards and best practices
- Excellent analytical, communication and report writing skills.
- Must be familiar with public and private sector institutional setup.
- Proficiency in English
- Previous experience working with revenue authorities or similar organizations.

### **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.



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A Consultant will be selected in accordance with the **Individual Selection (IC)** 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 12h.30 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**

**2<sup>nd</sup> Floor, Kotu Bertil Harding Highway**

**The Gambia**

Email: [nsosseh@gfmdp.com](mailto:nsosseh@gfmdp.com) and [ygassama@gfmdp.com](mailto:ygassama@gfmdp.com)